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THE
BUDGET SPEECH

—OF—

HON. MR. WURTELE,

Treasurer of the Province of Quebec,

DELIVERED ON

THE 16TH FEBRUARY,

1883.

QUEBEC:

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THE BUDGET SPEECH

— OR —

HON. MR. WÜRTELE,

Treasurer of the Province of Quebec,

DELIVERED on the 16th FEBRUARY, 1883.

MR. SPEAKER,

I have the honor to place in your hands a message from His Honor the Lieutenant-Governor, recommending to the consideration of this House a supplementary estimate of certain expenses necessitated by the requirements of the present fiscal year and also the estimates for the coming one

Before moving the House into Committee of Supply, it is my duty to make it acquainted with the financial state of the province, the credits to be asked, and the anticipated receipts with which they are to be met. I will also lay before it a project which I have long had in my mind and which would tend considerably to increase the revenue of this Province.

PRESENT FINANCIAL POSITION.

The receipts of the province from the 1st July, 1867, to the 30th June, 1882, have been \$33,594,297.40, and the expenditure during the same period \$33,968,413.06, giving an excess of \$374,115.66 in the expenditure over receipts.

But during these fifteen years very considerable sums have been paid out of the ordinary receipts for services which do not strictly relate to ordinary expenditure.

For instance there have been paid amongst others the following sums :—

Colonization	\$1,408,782 32
Immigration	387,806 12
Cadastres.....	619,229 11
Construction of Public Buildings.....	823,071 69
Construction of Court Houses and Gaols..	440,174 41
 Total.....	 \$3,679,063 65

The amount paid for these services exceeds the deficit by \$3,304,947.99.

During the past eight fiscal years, that is to say, since the first of July, 1874, the Province has also paid out of ordinary receipts the sum of \$4,328,995.73 for interest and sinking fund.

There has been paid up to the 30th June last for railway subsidies \$2,410,441.54, and for the construction of the Government railway \$12,534,830.38, making in all \$14,945,271.92. The four loans effected up to the latter date with \$43,221.94 arising from insurances and the sale of materials have given, as net proceeds, the sum of \$14,572,892.07. Thus the Consolidated Railway Fund shows an excess in expenditure of \$372,379.85.

By adding to this expenditure for railways the interest and sinking fund which we have paid during the same period, say \$4,328,995.73, we have a total expenditure for this object of \$19,274,267.65. This a very heavy sum, but even if it be so, the development of the country, which is

due to the construction of our railways, has been of such great advantage to the inhabitants of the Province that no one can regret the expenditure.

The increased value of real estate¹ in the Province since Confederation is a convincing proof of the advantages which we derive from the construction of the net-work of railways which now covers so great an area of our provincial territory. In 1867 the value of real estate was \$174,978,174, and in 1881 it had reached the figure of \$278,483,068, an increase of \$103,504,894. These figures are made up of the values of rural and city properties as follows:—

Year.	Rural Properties.	City Properties.	Total.
1881.	\$193,977,279	\$84,505,789	\$278,483,068
1867.	118,466,685	56,511,489	174,978,174
Inc.	\$75,510,594	\$27,994,300	\$103,504,894

The average value of real estate in rural municipalities for the year 1881 is \$12.78 per arpent against \$8.23 in 1867, which gives an increase of \$4.55 per arpent, and this is chiefly due to the existence of railways.

The deficit in the Consolidated Railway Fund was, on the 30th June last, as I have already stated, \$372,379.85. In order to ascertain the actual deficit we must add to this amount the disbursements made since the latter date for the construction of the Government railway and for railway subsidies, the sum due to Mr. McGreevy under the arbitrators' award made some months ago, the amount remaining unpaid for the lands purchased for the railway, certain unsettled claims for construction expenses and, finally, the balance of the railway subsidies which have been voted.

The following table shows in detail how the deficit is made up:—

1. Deficit on 30th June, 1882.....	\$ 372,379 85
2. Disbursements for railway construction from 1st July to 31st December, 1882, after deduction of \$56,146.20 paid by the Canadian Pacific Ry. Co., &c.....	492,878 96
3. Railway subsidies paid during the same period	31,840 00
4. Arbitrators' award in favor of Mr. Mc- Greevy, after deducting one-half the cost of arbitration.....	139,952 42
5. Balance of the price of the lands purchased for the railway.....	199,625 59
6. Claims for construction, estimated at.....	45,000 00
7. Balance of railway subsidies.....	1,725,757 45
	<hr/>
	\$3,007,434 27

In the sum expended during the first six months of the current fiscal year, for railway construction account, are included, in the first place, that of \$137,904 allowed Mr. McDonald by the arbitrators' award, and that of \$7,520.58 for the half payable by Mr. McGreevy of the cost of arbitration on his claim, making together \$145,424.58. By deducting this amount from the item of \$492,878.96 we find a balance of \$347,454.38, which exceeds by \$247,454.38 the appropriation. The details of this expenditure will be given by the Commissioner of Railways in the report which was asked for some days ago. But the city of Montreal is to repay to the Government the amount which the expropriation of land between Hochelaga and Dalhousie square will cost, over and above the sum of \$132,000. The amount of such contribution will be established as soon as the expropriations are concluded, which will be

shortly. The city has also to pay a sum of \$50,000 as a contribution for the construction of the Hull bridge. These two contributions will reduce by so much the excess of \$247,454.38, over the appropriation.

The amount of the grants for railway subsidies was increased last session, after my financial statement was made, by the sum of \$250,000, the increase granted to the Quebec and Lake St. John Railway Company in its subsidy.

The following table shows the balance of the railway subsidies which may be claimed:—

Companies.	Balances.
1. Levis and Kennebec.....	\$ 206,447 35
2. International.....	26,585 80
3. Montreal, Portland and Boston.....	13,918 00
4. Waterloo and Magog.....	85,550 00
5. Missisquoi Valley.....	96,157 50
6. St. Lawrence and Lake Champlain.....	149,720 00
7. Quebec and Lake St. John.....	637,378 80
8. Pacific and Pontiac.....	510,000 00
	<hr/>
	\$1,725,757 45
	<hr/>

The floating debt of the Province is made up of the deficit which existed on the 30th of June last in the Consolidated Revenue Fund, of the deficit I have just mentioned in the Consolidated Railway Fund and of the estimated cost of the construction of the Parliament Buildings, as follows:—

1. Deficit on 30th June, 1882, in Consolidated Revenue Fund.....	\$ 374,115 66
2. Deficit in Consolidated Railway Fund.....	3,007,434 27
3. Estimated cost of Parliament Building.....	300,000 00
	<hr/>
	\$3,681,549 93
	<hr/>

This amount represents the liabilities of the Government outside of the first four loans of the Consolidated debt, for the settlement of which the loan authorized last year is intended.

Last session I mentioned \$2,855,356.29 as being the grand total of these liabilities. The excess of \$826,193.14 is made up as follows:—

1. Increase of subsidy to Quebec and Lake St. John Railway.....	\$ 250,000 00
2. Excess in the estimate for construction work of Government Railway.....	247,454 38
3. Unpaid claims.....	45,000 00
4. Arbitrators' award in favor of Mr. McDonald.....	137,904 00
5. Arbitrators' award in favor of Mr. McGreevy.....	147,473 00
6. Cost of Parliament Building.....	300,000 00
	<hr/>
	\$1,127,831 38

Deduct:—

1. Difference between the estimate of \$50,000 and the amount of actual real surplus of 1881-1882.....	\$290,990 30
2. Amount carried to credit of Consolidated Railway Fund after 30th April, 1882.....	10,535 73
3. Amounts paid on item of lands purchased.....	111 71
	<hr/>
Balance.....	\$ 301,637 74
	<hr/>
Balance.....	\$ 826,193 64

Last session I thought that a portion of the railway subsidies, amounting to \$500,000, would not be demanded for a

long time; but the activity with which construction is pushed leads me to believe that the Province will before long be called upon to pay the balance of these subsidies.

We will therefore, in a very short time, have to meet the whole of our floating debt.

LOAN OF 1882.

The loan authorized last year was destined to pay off \$2,355,356.29 of the floating debt, which I had placed at \$2,855,356.29, the amount which might eventually be awarded to Messrs. McGreevy and McDonald, and the sum of \$300,000 to complete the Departmental and Parliament buildings, say a total of \$2,940,733.29.

In order to meet the liabilities due and those soon to become due, the Government decided last summer to issue \$1,500,000 of the loan. It negotiated this loan on our own market, at par, and without other cost than that of advertising and printing the bonds.

Up to the present, there has been received on this issue the sum of \$1,114,075, as appears by the statement which has just been brought down in obedience to an order of the House. Of this amount \$1,110,650 was received up to the 31st December last; and \$3,425 has since been received. The balance has been called in by notice and will soon be paid.

The increase of the floating debt and the short time within which it has to be paid, compel me to ask that the amount of the loan of 1882 be carried from \$3,000,000 to \$3,500,000. The difference of \$181,549.93 between the amount of the floating debt and the increased amount of the loan will be made up by the two contributions from the city of Montreal which I have already mentioned, and by a portion of the moneys which we will receive from the

Federal Government on the settlement of current accounts. Owing to the present state of the money market in this country and the want of capital which is now felt by the commercial and industrial classes, and even amongst our agricultural population, it might be desirable that the Government should be authorized to float its future issues of the loan on the European markets. I will therefore propose, when asking for the authorization to increase the loan, that the Government be left the option of placing the new issues, either on our own or on foreign markets.

It would be important, in view of the conversion or renewal of a portion of our consolidated debt, that the Government of this province should be classed amongst those whose loans are effected at four per cent.

It is for that reason that I will propose that the Government be authorized to make the new issues either at five per cent or at four per cent, and in the latter case to increase the nominal amount of the bonds.

All the other conditions of the loan will remain unaltered. The Government will not negotiate the other issues at any rate which would give less than the par of the five per cent, and, as the loan will only be redeemable at the option of the Government, there can be no objection to this increase in the nominal amount.

Up to the 31st December last, the following amounts were paid with the proceeds of the loan:—

1. Railway construction work.....	\$ 492,878 96
2. Railway subsidies.....	31,840 00
3. Payment on account of the deposit made by the Quebec Central Railway Company.....	55,520 78
4. Construction of Parliament Building..	3,482 23
	—————
	\$ 583,721 97

There was used temporarily for ordinary expenditure a sum of.....	\$ 67,858 59
Leaving a balance in hand on 31st December last of.....	459,069 44
Amount received on 31st Dec., 1882.....	<u>\$1,110,650 00</u>

Since that date there has been received, as I have already stated, a sum of \$3,425.50, and \$12,393.04 has been paid for the following services :—

1. Railway construction.....	\$ 2,000 00
2. Railway subsidies.....	10,000 00
3 Construction of Parliament Building.....	393 04
	<u>\$12,393 04</u>

Thus the sum paid out of the proceeds of the loan is \$596,115.01, and the balance now on hand is \$450,101.40.

The amounts, the payment of which is urgent and which have to be paid out of the proceeds of the loan before the end of the coming year, are :

1. The temporary loan effected with the Bank of Montreal.....	\$ 600,000 00
2. Three payments on account of the repayment of the deposit made by the Quebec Central Railway.....	175,030 12
3. On account of the price of lands purchased	71,963 44
4. Balance of the award in favor of Mr. McGreevy	139,952 42
5. Claims for construction work, estimated at.....	45,000 00
6. Railway subsidies.....	250,000 00
7. On account of the cost of constructing the Parliament Building.....	100,000 00
	<u>\$1,381,945 98</u>

To provide for such payment it will become necessary to make a new issue of the loan, to the amount of \$500,000, as shown by the following statement:—

1. Balance on hand.....	\$ 450,101 40
2. Re-payment of the amount paid temporarily.....	67,858 59
3. Balance not paid up of the issue of \$1,500,000	385,925 00
4. New issue.....	500,000 00
	—————
	\$1,403,884 99

CONSOLIDATED DEBT.

The consolidated debt of the Province amounted, on the 31st December, 1882, to a sum of \$15,964,876.67, made up as follows:—

1. Loan of 1874—Balance	\$ 3,625,666 67
2. Do. 1876— do	4,059,773 33
3. Do. 1878	3,000,000 00
4. Do. 1880—Balance	4,168,786 67
	—————
Balance of the first four loans.....	\$14,854,226 67
5. Loan of 1882—Amount paid in.....	1,110,650 00
	—————
	\$15,964,876 67

Against this debt we have the nett proceeds of the sale of the railway, say \$7,600,000, leaving a balance of \$8,364,876.67.

When we add to this balance the sum of \$3,425.00 paid since 31st December, 1882, on the loan of 1882, the portion not paid in, and the unissued half of the same loan, making

\$1,889,350.00, and also the proposed addition of \$500,000, the balance of the consolidated debt will amount to \$10,754,226.67.

The sum of \$500,000 which has been paid on account by the North Shore Railway Company, has been deposited on special account bearing interest at five per cent, in the following banks:—

1. Quebec Bank.....	\$ 150,000 00
2. Banque Jacques Cartier.....	150,000 00
3. Banque du Peuple.....	100,000 00
4. Exchange Bank of Canada.....	100,000 00
	<hr/>
	\$ 500,000 00
	<hr/>

These deposits were made for eight months dating from the 3rd of July last, and they must consequently be renewed on the 3rd of March next.

LIABILITIES OF THE PROVINCE.

The liabilities of the Province on the 31st December, 1882, were made up of the following items:—

1. Balance of the consolidated debt.....	\$ 8,364,876 67
2. Temporary loan.....	600,000 00
3. Balance of Quebec Central deposit....	429,515 14
4. Price of land purchased for the railway	199,625 59
5. Balance of award in favor of Mr. Mc- Greevy	139,952 42
6. Claims for work on the railway.....	45,000 00
7. Balance of railway subsidies.....	1,725,757 45
8. Balance of the estimated cost of the Parliament Building	296,517 77
	<hr/>
	\$11,801,245 04

Deducting.—

1. Proceeds of loan on hand on 31st Dec., 1882.....	\$ 459,069 44
2. Portion of loan used tem- porarily.....	67,858 59
3. Balance in Bank on 1st July, 1882, \$379,172.78, —less unpaid warrants, \$40,632.37	338,540 41
	865,468 44
	<hr/>
	\$10,935,776 60
	<hr/>

By taking the balance of the first four loans, after deducting the nett proceeds of the sale of the railway, and adding thereto the amount of the floating debt as shewn, we get the same result.

1. Balance of the first four loans.....	\$14,854,226 67
2. Less nett proceeds of sale of railway..	7,600,000 00
	<hr/>
Balance.....	\$ 7,254,226 67
3. Amount of the floating debt.....	3,681,549 93
	<hr/>
	\$10,935,776 60
	<hr/>

STATEMENT FOR 1881-1882.

In my financial statement last year, basing my calculations upon the ordinary receipts of the first ten months, I said that there would be a surplus of about \$100,000 for the year 1881-82.

But to be on the safe side, I only really counted upon \$50,000 which is the amount that appears in my calcula-

tions. My expectations have been more than realized, for, as you will see by the public accounts for the fiscal year ending on the 30th June last, the surplus has reached the sum of \$340,990.30.

It is true that, in the receipts for the year, is included the sum of \$554,146.83 paid by the city of Montreal for its debt to the Municipal Loan Fund, and that, without such payment, there would have been a deficit of \$213,156.53. My predecessor had placed in his estimates the sum of \$250,000 as being the probable amount of receipts to be derived from the Municipal Loan Fund ; and in his financial statement, when alluding to this subject, he declared that he saw no greater objection to using this money for paying the usual yearly expenses than in using the moneys derived from the sale of public lands, which had always, from year to year, been expended in meeting the ordinary requirements of the Treasury. He added that, in any case, the moneys received from the Municipal Loan Fund might be employed in reducing the accumulated deficit of previous years.

I entirely coincide in the views of my honorable predecessor on this point. I see no real difference between the receipts derived from the Municipal Loan Fund and those arising from the sale of our public lands; and in order to be logical, those who claim that the former sums should be capitalized and the interest alone applied to meet ordinary expenses, would have to say the same of the proceeds of the sale of our public lands.

If this sum of \$554,146.83 had been capitalized instead of being placed in the receipts of the year, the deficit of the fifteen years which have elapsed from Confederation to the 30th of June last, would have been increased by so much

and would consequently have been \$928,262.49 instead of \$374,115.66, but we would have had \$554,146.83 on the credit side towards meeting it. Therefore, whether this sum be included in the ordinary receipts or whether it be capitalized, the result is the same.

Permit me now to read, for the information of the House, a comparative statement of the actual receipts and expenditure and of the estimated receipts and expenditure for the year 1881-82.

RECEIPTS.

Items.	Estimated.	Realized.
Subsidies and Trusts		
for Education.....	\$1,014,712 12	\$1,014,712 12
Common School Lands	35,000 00	25,000 00
Crown Lands.....	623,383 00	800,473 78
Licenses	200,000 00	244,016 28
Justice.....	291,000 00	243,405 03
Legislation	5,000 00	9,734 35
Official Gazette.....	20,000 00	20,988 53
Lunatic Asylums.....	500 00	2,967 13
Public Buildings.....	1,000 00	966 75
Casual Revenue.....	2,000 00	1,418 51
Interest	14,000 00	20,636 27
Repayments	18,500 00	12,000 00
Quebec Fire Loan.....	1,000 00	1,160 00
Municipal Loan Fund.	250,000 00	554,146 83
Railway Traffic Receipts.....	250,000 00	271,675 94
Contributions for Pensions.	5,391 62	5,391 62
Refunds	6,623 50	6,623 50
Trusts	25,327 31	25,327 31
Total	<u><u>\$2,772,437 55</u></u>	<u><u>\$3,260,643 95</u></u>

EXPENDITURE.

Items.	Estimated.	Incurred.
Public Debt.....	\$884,680 00	\$828,426 04
Legislation	172,368 00	237,134 62
Civil Government.....	169,225 00	179,234 10
Justice	432,087 00	449,592 23
Public Instruction.....	339,655 00	342,027 65
Literary and Scientific		
Institutions.....	13,760 00	13,760 00
Arts and Manufactures.	10,000 00	10,000 00
Agriculture.....	92,900 00	97,767 90
Immigration.....	10,000 00	14,600 00
Colonization.....	65,000 00	82,240 00
Public Works.....	95,207 00	121,263 00
Lunatic Asylums.....	222,920 00	232,594 46
Charities.....	65,930 00	65,704 74
Miscellaneous expenditure.....	20,000 00	27,199 25
Charges on Revenue...	127,726 00	162,126 00
Management and issue		
of Stamps and Li-		
censes	10,000 00	13,031 19
Revenue Police.....	6,000 00	4,146 52
Official Gazette.....	15,500 00	13,776 22
Pensions.....	6,891 62	8,385 73
Municipalities Fund...	4,000 00	144 00
Loan to Trappist Fa-		
thers	10,000 00	10,000 00
Trusts.....	6,500 00	6,500 00
<u>Total.....</u>	<u>\$2,780,349 62</u>	<u>\$2,919,653 65</u>
Receipts.....		\$3,260,643 95
Expenditure.....		2,919,653 65
<u>Surplus.....</u>	<u>\$ 340,990 30</u>	

The payment of the sum of \$139,304.03, the excess of the actual expenditure over that estimated, was effected under the supplementary appropriations voted last session and by means of special warrants submitted to the House during the same session.

STATEMENT FOR THE YEAR 1882-83.

In submitting to the House the estimates for the present fiscal year, I placed the probable receipts at \$2,934,490.12.

The six months of the present fiscal year ending on the 31st December last, showed that there would be an increase in some items and a decrease in others. There will be an increase in the items of Crown Lands, Licenses, Superannuated Teachers' Fund, Interest, Municipal Loan Fund and Direct Taxes, and a Decrease in those of Justice, Percentage from Public Officers, Contributions of Civil Service Employees for Pensions, and Interest on the sale of the railway. The items of Legislation, Official Gazette, Asylums, Public Buildings, Casual Revenue, Re-imbursements, and Quebec Fire Loan remain at the estimated figures. There are still claims arising from the working of the railway which the Government are now endeavoring to collect; I estimate the receipts from this source at \$25,000.

The information I have gathered has confirmed the estimate I had made of the sum to be realized by the direct taxes upon commercial corporations. I place the receipts from this source, in the revision I have made of the estimates, at \$125,000 instead of \$123,800.

The collection of these taxes has been vigorously contested, and the companies that have been taxed have combined to resist it. The banks and insurance companies asked me to consent to submit the legality of the tax on a single test case, offering at the same time to deposit the

amount of the tax in a bank to be chosen by them. I thought that it was not fitting for the Treasurer of the Province, who is responsible to the House for his acts, to enter into any agreement by which he would seem to throw a doubt upon the powers of the Legislature. I therefore proposed that these corporations should pay the taxes under protest, with the exception of one in each class. Against these actions could have been taken in the ordinary course and without a written agreement, the decisions in which would necessarily regulate the pretensions of the corporations who had paid under protest. The corporations in question refused to pay,—even under protest,—into the hands of the Government, giving as a reason that they feared that they would not be reimbursed, and that they had no confidence in our governmental institutions. I felt this slur upon the good faith and honor of the Legislature, and I declined to continue the negotiations, to which I had at first consented with the view of saving them from the unpleasantness of judicial proceedings. The requirements of the service for the year necessitated the immediate collection of these taxes, and that steps be taken for that purpose. As it would not have been proper to make selections in instituting these proceedings, I consequently gave instructions to sue without distinction all who, after notice, persisted in their refusal to pay. The first case was heard in the beginning of this month, and the judgment will must probably be rendered in the course of the month of March.

Of these taxes there has been collected to the 1st January last the sum of \$11,845.73, and since that date \$4,185, in all \$16,030.73.

I have no doubt as to the legality of the act imposing these taxes, and I am convinced that they will be collected. The opposition that I have met with in the collection will, however, delay their payment. To meet, in the meantime

the requirements of the present and of the next fiscal year, owing to the failure of this revenue, upon which I had a right to count, recourse, probably, may have to be had under section 27 of the Treasury Department Act to temporary loans to the amount of these uncollected taxes. As these taxes bear interest from the first of July last, recourse to these loans will not occasion any additional charge upon the revenue.

The changes I have indicated will carry the estimated receipts from \$2,934,490.12 to \$2,955,777.12.

The following is a comparative statement of the estimates of the receipts of the present fiscal year:

RECEIPTS.

Items.	Estimate of 1882.	Estimate revised.
Subsidies and Transfers for		
Education.....	\$1,014,712 12	\$1,014,712 12
Common School Lands..	25,000 00	25,000 00
Crown Lands.....	717,778 00	800,000 00
Licenses	250,000 00	255,000 00
Justice.....	251,400 00	237,300 00
Public Officers.....	9,500 00	8,400 00
Legislation	5,000 00	5,000 00
Official Gazette.....	19,800 00	19,800 00
Lunatic Asylums.....	11,000 00	11,000 00
Public Buildings.....	1,000 00	1,000 00
Casual Revenue.....	2,000 00	2,000 00
Civil Service Pensions..	8,000 00	7,000 00
Teachers' Pensions.....	8,000 00	18,900 00
Interest	13,000 00	18,400 00
Re-imbursements.....	18,500 00	18,500 00
Quebec Fire Loan.....	1,000 00	1,000 00

Municipal Loan Fund.....	\$ 75,000 00	\$100,000 00
Railway Traffic Receipts....	.....	25,000 00
Interest on sale of Railway..	380,000 00	263,665 00
Direct Taxes.....	123,800 00	125,000 00
 Total.....	 \$2,934,490 12	 \$2,955,777 12

The item for interest upon the price of the sale of the railway requires explanation. I placed in my estimate of receipts one complete year's interest ; but as the payments fall on the 1st September and the 1st of March and the road was delivered only towards the commencement of the present fiscal year, we will receive during the present year only eight months' interest, although on the 30th June next there will really have elapsed 12 months during which the price of the sale will have borne interest. Thus the receipts, as to this item, will be only \$263,665 in place of \$380,000, a difference of \$116,335.

I estimated the expenditure of the present fiscal year at \$2,923,213.53 ; but the requirements of the public service will necessitate an expenditure of \$2,984,594.21, which will give a deficit of \$29,817.09. If the sum of \$116,335, the amount of the interest upon the price of the railway for the last four months of the present fiscal year, could be received during the year, there would be, not a deficit, but a surplus of \$87,517.91.

During the recess, the negotiations for a settlement of accounts with the Federal Government made considerable progress. I met the Treasurer of Ontario, at Ottawa, and we settled upon the manner in which the accounts are to be prepared. We also had an interview with the Minister of Finance, and the accounts are now being made out at Ottawa in the manner and form asked for by us. I have reason to believe that a satisfactory settlement will be ar-

rived at before the end of the present fiscal year, and I hope that the settlement will give us a considerable sum.

The payment of this amount will cause the impending deficit of this year to disappear.

I will now give a comparative statement of estimates of the expenditure for the present fiscal year:—

EXPENDITURE.

Items.	Estimate of 1882.	Actual requirements.
Public Debt.....	\$ 884,932 53	\$ 884,932 53
Legislation.....	172,837 00	173,781 68
Civil Government.....	201,409 00	201,809 00
Justice.....	442,474 00	446,974 00
Public Instruction.....	344,955 00	354,457 00
Literary and Scientific Institutions.....	14,960 00	14,960 00
Arts and manufactures..	10,000 00	10,000 00
Agriculture.....	89,350 00	89,350 00
Immigration.....	15,000 00	15,000 00
Colonization	74,000 00	84,000 00
Public Works.....	161,281 00	181,766 90
Lunatic Asylums.....	232,000 00	232,000 00
Charities.....	67,780 00	69,405 00
Miscellaneous expendi- ture.....	30,000 00	30,923 10
Charges on Revenue.....	139,035 00	139,035 00
Management of Stamps and Licenses	10,000 00	20,000 00
Revenue Police.....	6,000 00	6,000 00
Official Gazette.....	13,200 00	13,200 00
Pensions.....	10,000 00	13,000 00
Municipalities Fund.....	4,000 00	4,000 00
Total.....	\$2,923,213 53	\$2,984,594 21

Estimate of expenditure as revised.....	\$ 2,984,594 21
Estimate of receipts as revised.....	2,955,777 12
Probable deficit.....	\$ 28,817 09

In the amount of actual requirements is included a sum of \$44,472, for which a supplementary estimate has been submitted to the House, the details of which are :

ADMINISTRATION OF JUSTICE.

1. Reformatory Prisons, for boys.....\$ 4,500 00

PUBLIC INSTRUCTION.

2. Normal Schools..... 4,000 00

PUBLIC WORKS AND BUILDINGS.

3. Rents, insurances, repairs, &c.....\$ 18,997 00

4. Heating apparatus for the Court
House for the district of Kamou-
raska..... 4,000 00

5. Repairs to Court Houses and
Gaols..... 6,350 00

_____ 29,347 00

CHARITIES.

6. Reformatory Schools.....\$ 500 00

7. Industrial Schools..... 1,125 00

_____ 1,625 00

CHARGES ON REVENUE.

8. Stamps, Licenses, &c..... 5,000 00 5,000 00

_____ \$ 44,472 00

The items for Reformatory Prisons, Reformatory Schools and Industrial Schools are required owing to the increase in the number of inmates.

The item for Normal Schools is intended to cover the deficit in the accounts of these institutions which commenced in the fiscal year 1880-1881, and has been constantly increasing.

The item under the heading "Charges on Revenue" is intended to provide for the payment of the expenses incurred in giving effect to the law imposing taxes on commercial corporations.

The other items require no explanation.

The payment of a portion of the balance of the increase in the expenditure for the present year was authorized by statutory appropriations and that of the remainder by special warrants.

The amounts paid under statutory appropriations are :—

1. Expenses incurred for the collection of direct taxes.....	\$ 5,000 00
2. Pensions to Civil Service Employees.....	3,000 00
	—————
	\$ 8,000 00

The following is a statement of the special warrants :—

LEGISLATION.

1. To complete the payment of the cost of the publication of the statutes.....	\$ 944 68
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PUBLIC INSTRUCTION.

2. To pay the grant to the Common Schools of St. Justin.....	\$ 102 00
3. Do. of St. Bonaventure... 400 00	
4. To pay accounts for books for prizes.. 5,000 00	———— \$ 5,502 00

CIVIL GOVERNMENT.

5. To pay the salary allowed to the Deputy of the Lieutenant Governor.....	400 00
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PUBLIC WORKS AND BUILDINGS.

6. To pay the arrears of Water Tax to the City of Quebec.....	\$9,471 90
7. To complete the building of a house for the gaoler at Percé..... 643 00	———— 10,114 90

COLONIZATION.

8. To increase the grant for Colonization Roads.. 10,000 00	
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MISCELLANEOUS.

9. To pay the cost occasioned by the transport of certain persons from the Island of Anticosti.	923 10
	———— \$ 27,884 68

But under the heading of Public Works and Buildings in the sums voted, there are certain items which will not be required during this fiscal year.

These items amount to \$18,976 and are as follows:—

1. Purchase of buildings at Montreal.....	\$12,476 00
2. Purchase of land at Quebec..... 2,500 00	
3. Locks for prisons..... 4,000 00	————

\$18,976 00

I will give a recapitulation of these sums :—

1. Estimated expenditure for the present year.	\$2,923,213 53
2. Statutory Appropriations.....	8,000 00
3. Special Warrants.....	27,884 68
4. Supplementary Estimates.....	44,472 00
	—————
	\$3,003,570 21
Appropriations not required, to be deducted.	18,976 00
	—————
Required for the year	\$2,984,594 21

MUNICIPAL LOAN FUND.

The settlement of the Municipal Loan Fund is being actively proceeded with.

During the present fiscal year three municipalities have paid in the amount of their indebtedness, as reduced in conformity with the Act of 1880

These municipalities are :—

1. City of St. Hyacinthe.....	\$5,848 25
2. Parish of Ste. Marie de la Beauce.....	1,600 00
3. Parish of Ste. Hélène de Kamouraska.....	1,036 60
	—————
Total.....	\$8,484 85

The two former paid before the 1st of January last and the third since that date.

The Commissioner has established the sums due by nineteen other municipalities, and his reports have been served upon them.

These municipalities are the following:—

NAME.	CLASS.	AMOUNT.
Arthabaskaville.....	Village.....	\$ 2,166 98
Aubert Gallion.....	Parish.....	1,600 00
Bon Secours, N.-D. de.....	do	53 00
Chambly.....	Village.....	15,160 00
Laprairie.....	do	5,246 93
Longueuil.....	Town.....	17,494 83
Marieville.....	Village.....	624 00
Quebec.....	City.....	37,000 00
Sherbrooke	do	50,740 59
Sorel	Town.....	14,889 78
Ste. Angele.....	Parish.....	1,865 00
St. John	Town.....	22,469 42
St. Joseph de la Beauce.....	Parish.....	1,600 00
St. Mathias.....	do	23 00
Ste. Marie de Monnoir.....	do	3,435 00
St. Polycarpe	do	1,600 00
Terrebonne.....	Town.....	13,715 51
Varennes	Village.....	1,622 55
Victoriaville.....	do	3,509 85

\$194,816 44

This sum of \$194,816.44 has enabled me to estimate, as I have done, the receipts arising from this source at \$100,000 for the current fiscal year.

The Municipal Councils of Quebec, St. Joseph de la Beauce, Terrebonne and Varennes have decided to avail themselves of the provisions of the Act of 1880, and are shortly to pay, either in money or in debentures.

The sums due by the other municipalities, reduced according to the statute, form a total of \$1,419,782.45.

LICENSES.

The judgment rendered by the Privy Council in the month of June last, establishing the constitutionality of the Canada Temperance Act of 1878, has determined the respective powers of Parliament and the Legislatures in the matter of shop, tavern and saloon licenses. According to this decision, it belongs to Parliament to regulate the traffic in spirituous liquors ; and the Legislature of this Province has the power of conferring licenses for the sale of these liquors with a view solely of deriving a revenue therefrom, and not at all as regards the regulating of such traffic. The Premier of the Federal Government, an authority on constitutional law, has just declared in the House of Commons that he never doubted this division of powers.

The speech of His Excellency the Governor-General, at the opening of Parliament, gives us to understand that the Federal Government is to submit a bill for the regulation of the traffic in spirits. The provisions that Parliament may establish upon this subject will necessitate, on our part, amendments to our License Law. As soon as the Federal Government has brought forward its measure, I will propose the modifications in our legislation which it may render necessary.

STATEMENT FOR 1883-84.

We have now to examine the proposed expenditure for next year.

I estimate the probable expenditure as follows :—

I.—ORDINARY EXPENDITURE.**PUBLIC DEBT.**

Interest.....	\$ 840,365 52
Sinking Fund.....	81,090 83
Management	6,426 96
	————— \$ 927,883 31

LEGISLATION.

Legislative Council :

Sessional allowances and tra-	
velling expenses.....	\$ 12,665 00
Salaries and Contingencies	16,073 00

Legislative Assembly :

Sessional allowances and tra-	
velling expenses	34,500 00
Salaries and Contingencies.....	65,017 00
Library	3,000 00
Elections	3,000 00
Publication of the Debates of	
the Legislature.....	2,500 00
Clerk of the Crown in Chancery	800 00
Publication of the Statutes.....	4,500 00
Law Clerk.....	3,700 00
	—————
	\$ 145,755 00

CIVIL GOVERNMENT.

Salaries.....	\$ 169,305 00
Contingencies.....	47,600 00
	—————
	\$ 216,905 00

ADMINISTRATION OF JUSTICE.

Salaries and Contingencies.....	\$ 387,052 00
Police Offices.....	16,200 00
Reformatory Prisons.....	47,500 00
Inspection of Public Offices.....	11,000 00
	—————
	\$ 461,752 00

PUBLIC INSTRUCTION.

Superior Education....	\$ 78,410 00
Common Schools.....	160,000 00
Schools in poor Municipalities.	6,000 00

Normal Schools.....	\$ 42,000 00
Inspection	29,670 00
Pensions to teachers.....	8,000 00
Books for prizes.....	4,500 00
Schools for the Deaf and Dumb.	13,200 00
Council of Public Instruction..	1,500 00
Commercial College of Varennes.....	500 00
Commercial Academy of Ste. Geneviève.....	250 00
Journals of Public Instruction..	1,250 00
Aid towards rebuilding the College of Rimouski	2,000 00
Do of Ste. Therèse.....	2,000 00
Do of St. Francis	1,000 00
	----- \$ 350,280 00

LITERARY AND SCIENTIFIC INSTITUTIONS.

Four Faculties of Medicine at Montreal.....	\$ 3,000 00
Societies at Montreal.....	2,350 00
Societies at Quebec.....	3,350 00
Publishing Law Reports.....	3,000 00
" Le Naturaliste Canadien "....	400 00
Transcribing Archives.....	5,000 00
Preservation of Notarial Deeds and Public Documents at Sorel.....	500 00
Institution for the production of Animal Vaccine at Montreal	300 00
	----- \$ 17,900 00

ARTS AND MANUFACTURES.

Board of Arts and Manufactures	\$ 10,000 00
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AGRICULTURE.

Agricultural Societies	\$ 50,000 00
Council of Agriculture	4,000 00
Agricultural Journals	6,000 00
Aid to "La Gazette des Campagnes"	500 00
Agricultural Schools	2,400 00
Agricultural School at Vannes	\$ 2,400 00
Veterinary Schools	2,800 00
Horticulture and Pomology	1,250 00
Butter and Cheese Factories	4,200 00
Beet Sugar Factories	10,500 00
Miscellaneous	2,500 00
—————	\$ 86,550 00

IMMIGRATION AND REPATRIATION.

Salaries and Expenses	\$ 12,000 00
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COLONIZATION.

Colonization Roads	\$ 70,000 00
Colonization Societies	5,000 00
Bridge at Lacolle	2,000 00
Bridge at St. Nicholas	2,000 00
Bridge at Bryson	2,000 00
Bridge at Ste. Anne	1,200 00
—————	\$ 82,200 00

PUBLIC WORKS AND BUILDINGS.

Rents, Repairs, &c.....	\$ 58,315 00
Inspection.....	3,000 00
Spencer Wood, stables, &c....	5,000 00
Vaults for Court Houses.....	5,000 00
Repairs to Jacques Cartier Normal School.....	2,000 00
Repairs to Court Houses and Jails	23,175 00
Rents of Court Houses.....	1,407 00
Insurance on Court Houses.....	400 00
	————— \$ 98,297 00

CHARITABLE INSTITUTIONS.

Lunatic Asylums.....	\$ 232,625 00
Sundry Institutions.....	52,280 00
Reformatory Schools	6,500 00
Industrial Schools.....	11,500 00
	————— \$ 302,905 00

MISCELLANEOUS EXPENDITURE.

Miscellaneous generally.....	\$ 20,000 00
Mining Engineer.....	2,500 00
Agent in France	2,500 00
Commissioner of the Municipal Loan Fund.....	3,500 00
Pensions.....	14,000 00
Protection of forests against fire	5,000 00
Exploration and inspection of Mines	3,000 00
Preservation and rewooding of forests.....	600 00
Aid to the Fish and Game Protection Club for sowing wild rice.....	250 00
	————— \$ 51,350 00

CHARGES ON REVENUE.

Cadastral Service	\$ 36,000 00
Surveys	40,000 00
General Expenditure for	
Crown Lands.....	77,450 00
Quebec Official Gazette.....	12,900 00
Revenue Police.....	3,000 00
Stamps, Licenses, &c.....	15,000 00
Municipalities Fund.....	3,000 00
	—————
	\$ 187,350 00
Total Ordinary Expenditure	\$2,951,127 31

II.—EXTRAORDINARY EXPENDITURE.

BUILDINGS.

Parliament Building	\$150,000 00
Court House at Quebec.....	150,000 00
	—————
	\$ 300,000 00

RAILWAYS.

Guaranteed Inter-	
rest for the Que-	
bec Central.....	\$115,240 32
Railway construc-	
tion claims.....	45,000 00
Purchase of land....	199,625 59
Works at Quebec..	220,000 00
Subsidies.....	250,000 00
	—————
	\$829,865 91
Total Extraordinary Expenditure.....	1,129,865 91
Grand Total.....	—————
	\$4,080,993 22

It is the desire of the people of this Province that a wise economy should be exercised in the administration of public affairs, but they also wish that the Government should contribute, in proportion to its resources, to the progress of colonization, to the development of our mines and forests, and to the advancement of primary education. In preparing the Estimates of Expenditure, the Government has not forgotten the general desire; it has, on the one hand, wished to exercise all possible economy, and on the other hand, to assist, as much as lies in its power, the general development and progress of the country.

There are certain expenses, which, only to a small degree, are capable of being controlled by the Government, notwithstanding the most rigid supervision, and which follow closely upon the growth of our population and increase with it. Amongst the expenses of this nature, are those for the administration of justice, the support of lunatic asylums, the maintenance of reformatories and the grants to hospitals and other benevolent institutions.

In the estimates which I now submit to the consideration of the House, you will find an increase in the items of Justice, Lunatic Asylums, Reformatory Prisons and Industrial Schools. To put into practice the ideas which I have just expressed, that is, to effect economy in the public service, to encourage and more efficiently assist the development of the resources of the country, there is a diminution in the items of Legislation, Immigration and Public Works and an increase in the items of Public Instruction and Colonization.

Allow me to specially notice some items of these estimates.

In the item of interest on the Public Debt there is an increase of \$39,344.43. In consequence of the redemption of a part of the loans of 1874 and 1880, the interest on the

former has decreased by \$3,649.99, and that of the latter by \$2,058.60,—say, in all, \$5,708.59. Last year \$75,000 was appropriated for interest on the floating debt; in the estimates for next year I ask for a sum of \$100,000 for interest on an issue of \$2,000,000 of the loan authorized last session, being an increase of \$25,000. Last year the interest on the subsidy repaid by the Quebec Central Railway, was not included under the head of "Public Debt," where it should naturally be; this year I have included it, and this increases the item by \$20,053.02, without increasing the total of the Estimates. These two sums of \$25,000.00 and \$20,053.02 make \$45,053.02, and by deducting the sum of \$5,708.59 we have the increase of \$39,344.43.

The item of Sinking Funds is composed as follows:—

Sinking Fund of the loan of 1874—one per	
cent on £688,994.10.5 stg.....	\$33,531 33
Sinking Fund of the loan of 1880, redemption	
of 485 debentures.....	47,559 50
	<hr/>
	\$81,090 83

Under the heading of Legislation the item for salaries and contingent expenses of the Legislative Council has been increased by \$1,408. The same item for the Legislative Assembly has been decreased by \$5,150. The item for publishing the statutes has been increased by \$500, the sum voted last year having been found to be insufficient. There is a slight increase of \$100 in the sum asked for the Law Clerk. It is to be desired that a suitable report should be made of the debates of the Legislature, and with this view I propose that a sum of \$2,500 be granted, as it was last year.

The heading of Civil Government shows an increase of \$22,115 in salaries, but a decrease of \$6,619 in contingencies, leaving an increase of \$15,496 under this heading.

In the increase of \$22,115 are included the salaries of certain officers who up to now were paid out of the contingencies of the departments, or out of the vote for public works and buildings. The duties of these officers are of a permanent character, and the payment of their salaries in the manner just noticed being an irregularity that ought to disappear, the Government decided to carry those salaries upon the Civil Service list. The salary of these clerks amounts in all to the sum of \$14,540, but the increase in salaries does not increase the expenditure, as it is only a question of the transfer of this sum, other appropriations being diminished by so much. This transfer has the advantage of acquainting the House with the amount of these salaries, which formerly were included in the block of other items in the estimates. The Government has decided to give effect, from the 1st of July next, to the provisions of the act regulating the Civil Service of the Province, and thus to shield itself from continual importunities in the matter of appointments to the service and of increase in salaries, and put a stop to the inconvenience arising from the absence of a regular system. Consequently and in accordance with the provisions of the act, certain promotions will have to be made at the beginning of the next fiscal year, entailing an increase in the salaries of \$3,025. Since last session some new employees have been appointed whose salaries amount to \$4,550. These three sums of \$14,540, \$3,025 and \$4,550, make together the increase of \$22,115 in the salaries.

If we deduct from the increase of \$15,496 under the heading of Civil Government the amount of the transfers, it will be seen that the real increase is only \$956.00.

I have caused to be added to the detailed statement of the salaries of the Civil Service employees just placed on the table, the name and class of every employee.

The appropriation asked for the administration of justice is \$21,772 more than the sum voted for the present fiscal year. The item of salaries and contingencies, being properly the cost of the administration of justice, is increased by \$17,140; that of the police offices of Montreal and Quebec by \$132; and finally that of reformatory prisons by \$4,500. These sums give the total increase of \$21,772.00. This increase is caused by that of crimes and offences, the natural result, especially in large towns, of the increase in the population.

The grants for public instruction are increased from \$344,655 to \$350,280, an increase of \$5,625. In proposing this appropriation, I must express the regret of the Government that the means at its disposal do not permit a much larger increase. The details are as follows:—

The item for Primary Schools is increased by \$5,000, that of inspection by \$925, that of schools for the deaf and dumb by \$200, that for journals of public instruction by \$250, and a new grant of \$250 is asked in favor of the Commercial Academy of Ste. Geneviève, making \$6,625. The increase in the item of inspection is to meet the indemnity allowed to two inspectors who, owing to age and infirmity, have become unable to continue the performance of their duties. The addition to the item for schools for the deaf and dumb is made with a view of giving a small grant to the school at St. Marie de la Beauce, which owes its foundation and maintenance to the self-sacrifice of the *curé* of that parish, and that made to the item for Journals of Public Instruction is to assist the publication at Quebec of *l'Enseignement Primaire*. The item of \$1,000 to the Polytechnic school is struck off, thereby reducing the additional amount to \$5,625.

The item for scientific and literary institutions is increased by \$2,640. The grant to the Quebec Geographical Society,

owing to its services in making the resources of our country known, has been increased from \$200 to \$300. The vote for transcribing archives is increased by \$2,540, and a new vote of \$500 is asked for the classification and preservation of notarial deeds and important public documents deposited in the vaults of the Court House at Sorel. These papers were received in very bad order and their loss would occasion serious inconvenience to property-holders in the district of Richelieu. The item of \$500 for the Rifle Association has been left out.

Under the heading of Agriculture you will find a decrease of \$1,000, in the item of Journals of Agriculture, an increase of \$100 in the aid granted to the *Gazette des Campagnes*, an increase of \$1,600 in the item of butter and cheese factories, and a decrease of \$3,500 in the grant to beet-root sugar manufactures.

Last year the sum of \$900 was voted for bursaries in agricultural schools and \$1,500 for the encouragement of agricultural industries ; this year these two votes are united into one in order to make up a grant of \$2,400 in favor of an agricultural school at Varennes.

The vote for Immigration and Repatriation is reduced by \$3,000.

The amount of the vote asked for Colonization is increased by \$8,200, made up as follows :—

Addition to the item of Colonization Roads..	\$5,000 00
Bridge at Bryson.....	2,000 00
Bacon's Bridge at St. Anne.....	1,200 00

	\$8,200 00

The Government would have liked to increase still further the vote for colonization, and it will be its first duty to do

so, as soon as an increase in the provincial revenue will permit. To assist colonization and encourage education, are, in a country like ours, the objects most worthy of a Government's attention.

The cost of the bridge on the Richelieu River between Lacolle and St. Thomas will considerably exceed the amount estimated; it is therefore proposed to increase the amount of the grant for the construction of this bridge from \$6,000 to \$8,000, the additional amount to be paid during the year 1885-86.

There is on Calumet Island a population of 2,984, separated from the remainder of the County of Pontiac by a branch of the Ottawa River. The local municipalities intend to build a bridge near the village of Bryson, and in view of the benefits which will accrue to colonization and agriculture from the construction of such bridge, which will cost a large amount, the Government has decided to ask that a grant of \$4,000 be voted in aid of the undertaking, payable in two annual instalments of \$2,000, one in the next fiscal year and the other in the following one.

Bacon's Bridge on the St. Anne River is a bridge whose existence is of the greatest necessity, for it serves as a passage to the whole population of the North Shore, and consequently its maintenance and repair must not be neglected. This bridge was built at the expense of the Government. As repairs are absolutely required, the House is asked to vote a grant of \$1,200 for that object.

The vote asked for public works and buildings is \$62,984 less than the amount voted for the same object for the current fiscal year. There are only two items to which I think I should call your attention. The first is that of \$5,000 asked for the stables and fences at Spencer Wood. Last year there

was voted for this object \$7,000, of which only \$2,000 has been expended. As this appropriation will lapse at the expiration of the present fiscal year, a re-vote is asked for the portion remaining unexpended. The other item is that of \$2,000 for repairs to the Jacques Cartier Normal School; this vote is asked, partly for the purpose of demolishing the tower of the building which threatens to fall, and partly for necessary repairs. It is needless to state that it is not the intention of the Government to build a new tower out of the appropriation.

Under the heading of "Charitable Institutions," the item for Lunatic Asylums is increased by \$625, that for Reformatory Schools by \$500, and that for Industrial Schools by \$2,000, making in the amount asked for this year an increase of \$3,125. The sum required for the maintenance of these institutions depends entirely on the number of inmates, which increases in proportion to the growth of the population, and the Government consequently can exercise no control over it.

Under the heading of "Miscellaneous" you will find a decrease of \$1,500 in the item of Mining Engineers, and an increase of \$4,000 in the statutory item of Pensions.

Our forests are the most abundant source of revenue for the Province, and it is of the highest importance that they be protected against the ravages of fire, and that steps be taken to provide for their preservation and re-wooding. For this purpose a vote of \$5,000 is asked, in order to establish a system for the protection of our forests against fire; and another of \$600, to be distributed in prizes for the three best essays on the preservation and re-wooding of our forests.

Our mines give promise of becoming, through a regular system of working, another source of annual revenue. For this it is necessary, above all, to have our mi-

neral regions explored, to make known the extent of the de-
posits and to study how they are to be worked; such is the
object of the vote of \$3,000 asked for the exploration and
inspection of mines.

The heading "Charges on Revenue" is increased by \$15,115. The importance of making the cadastres and the desire to have them completed have induced us to carry the vote asked for this service from \$30,993 to \$36,000. The general expenses of the Crown Lands are increased from \$68,042 to \$77,450. This increase in the expenditure is but the result of the increase in the receipts derived from our forests, and is therefore not to be regretted. The item for issue of stamps and licenses is increased by \$5,000, but, on the other hand, the vote for revenue police is reduced by \$3,000.

The vote for the Official Gazette is decreased by \$300, and that for the Municipalities Fund by \$1,000.

In the extraordinary expenditure the item of \$150,000 for Parliament Buildings; that of \$150,000 for the Quebec Court House; that of \$199,625.59 for the purchase of land; and that of \$220,000 for the works at Quebec in connection with the North Shore Railway, are re-votes for appropriations of last session, which will lapse at the expiration of the current fiscal year.

The vote of \$115,240.32 under the heading of "Railways" with the sum of \$20,053.02 under the heading of "Public Debt," make up the two semi-annual payments of \$67,646.67 to be made during the next fiscal year for the interest on the debentures of the Quebec Central Railway Company.

The Railway Commissioner has very carefully examined the claims relating to the Quebec, Montreal, Ottawa and Occidental Railway and has ascertained that there still remain claims to the amount of \$41,772.57, to which I have

added for unforeseen cases \$3,227.43, making in all \$45,000, the amount of the vote asked for such claims.

I estimate that the subsidies to which the subsidized railway companies will be entitled during next year, will amount to about \$250,000.

The building of the Quebec Court House will be provided for by the special loan authorized last year, and the works in connection with the North Shore Railway at Quebec will be paid with the debentures which the corporation of the City of Quebec has undertaken to deliver to the Government in settlement of its subscription. The other items of the extraordinary expenditure will be paid out of the moneys arising from the loan authorized last year.

The estimated ordinary expenditure, according to the figures I have just given, amounts to the sum of \$2,951,127.31.

I will now show the House what are the estimated receipts by means of which I expect to meet it.

I estimate the receipts of the coming fiscal year as follows :—

I.—ORDINARY RECEIPTS.

SUBSIDIES AND TRUSTS.

Subsidy.....	\$ 889,252 80
Specific grant.....	70,000 00
Interest on Common School Fund	34,843 61
Interest on Superior Education	
Fund.....	20,615 71
	————— \$1,014,712 12

COMMON SCHOOL LANDS.

Interest payable by Ontario.....	\$ 25,000 00
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CROWN DOMAIN.

Sale of Lands, Timber Licenses, &c.....	\$ 750,000 00
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LICENSSES.

Taverns, Shops, &c.....	260,000 00
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JUSTICE.

Law Stamps.....	\$ 170,000 00
Registration Stamps.....	18,000 00
Fees.....	10,000 00
Building and Jury Fund.....	16,000 00
Contribution for maintenance of Prisoners	8,000 00
Montreal Reformatory School....	5,000 00
Gaol Guards.....	2,400 00
Fines.....	1,000 00
Montreal Court House.....	9,000 00
	239,400 00

PUBLIC OFFICERS.

Percentage on their fees.....	\$ 5,000 00
Percentage on renewals.....	1,000 00
	6,000 00

LEGISLATION.

Fees on Private Bills, &c.....	5,000 00
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OFFICIAL GAZETTE.

Advertisements, notices, &c.....	20,000 00
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LUNATIC ASYLUMS.

Contribution from Municipalities.....	\$ 15,000 00
Payment by Patients	1,000 00
	16,000 00

PUBLIC BUILDINGS.

Rents, &c.....	1,000 00
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CASUAL REVENUE.

Commissions, copies, &c.....	\$ 2,000 00
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CONTRIBUTION FOR PENSIONS.

Contribution of the Civil Service employees..	5,500 00
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INTEREST.

Judicial and other Deposits.....	15,000 00
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DIRECT TAXES

Commercial Corporations.....	125,000 00
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QUEBEC, MONTREAL, OTTAWA AND OCCIDENTAL
RAILWAY.

North Shore Railway.....	\$ 175,000 00
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Canadian Pacific Railway.....	180,000 00
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Interest upon the investment of the \$500,000 paid by the North Shore Railway Company.....	25,000 00
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	380,000 00
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Total ordinary receipts.....	\$2,864,612 12
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II.—EXTRAORDINARY RECEIPTS.

QUEBEC FIRE LOAN.

Payments.....	\$ 1,000 00
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REIMBURSEMENTS.

Beauport Asylum.....	\$ 8,000 00
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St. Jean de Dieu Asylum	6,000 00
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	14,000 00
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MUNICIPAL LOAN FUND.

Collections	75,000 00
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Total extraordinary receipts.....	90,000 00
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Grand total of the estimated receipts.....	\$2,954,612 12
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This estimate is based upon the receipts of the last fiscal year and of the first six months of the present year, and has been made with all possible care. I am convinced that the figure of receipts realized will at the least reach that of the estimate.

Estimated receipts.....	\$2,954,612 12
Estimated ordinary expenditure.....	2,951,127 31
Estimated surplus.....	\$3,484 81

COMMON SCHOOL LANDS.

We have, for several years, received from the Ontario Government the sum of \$25,000 annually, on account of the interest upon the amounts collected by that Government upon the sale of common school lands. The money thus collected up to the 31st December, 1881, amounted to the sum of \$814,841.98, to which must be added the amount received during the course of last year. No final settlement of account has ever been arrived at between ourselves and the Government of Ontario with respect to the interest accrued upon the sums in its hands; but during last fall and this present winter I had several interviews with the Treasurer of Ontario upon this matter, and the necessary statements are being prepared for a settlement. I hope that the result of this settlement will be to give us several thousand dollars of arrears, which will increase for next year the revenue from that source.

There remains due by some of the purchasers of these lands a considerable sum belonging to the Common School fund, and there also remain several thousand acres of land still unsold. In my interviews with the Treasurer of Ontario it seemed to us that it would be desirable to establish

the actual value of this fund and make a final division between the two Provinces. This would require, first an estimate of the debts due and of the lands belonging to the fund, and then, an agreement as to the basis for a permanent division of the sum left in trust with the Federal Government, of the sum collected by the Government of Ontario, and of the value of the debts due and lands unsold. The Government of Ontario would be willing to deposit with the Federal Government, to remain in trust, the sum coming to us out of the amounts collected by it and of the value of the debts due and of the lands unsold. I have reason to believe that an arrangement of this nature would give us a considerable increase in the receipts. If in order to arrive at a settlement some concessions would have to be made, they would be more than compensated by an immediate increase in the revenue.

It is, moreover, necessary that we should withdraw from this joint ownership as soon as possible, for the population of Ontario increases at a greater ratio than our own, and we are thus every decade exposed to have our proportion in this fund diminish. The Legislature of Ontario has just passed an act authorizing the Government of that Province to enter into arrangements with us for a final settlement, and I have laid a similar bill before this House for consideration. It is stipulated in the act just sanctioned in Ontario that the arrangements to be made will take effect only after being ratified by the Legislature. This provision seems a wise one, and I will propose that a similar clause be added to the bill which I have placed before this House, and which I hope will shortly be passed.

WORKING OF THE RAILWAY.

The interest on the net price of the railway amounts to \$380,000. This sum exceeds by \$130,000 the estimate

made by my predecessor of the probable net revenue of the railway for the year 1881-82, and it exceeds by \$108,824.06 the actual net revenue of the road as established by the public accounts for the year in question.

These accounts give the gross revenue and working expenses as follows:—

Revenue.....	\$ 1,024,994 94
Working expenses.....	753,819 00
<hr/>	
Net revenue.....	\$ 271,675 94

The working of the railway by the Government has given a surplus in receipts over expenditure of \$338,839.50, which is made up as follows:

1878-79 Surplus.....	\$ 30,942 69
1880-81 do	128,801 50
1881-82 do	271,675 94
<hr/>	
1879-80 Deficit.....	\$ 27,282 61
1882-83 do (six months)..	65,298 02
<hr/>	
Net surplus.....	\$ 338,839 50

INCREASE OF REVENUE.

The estimated revenue for the coming year amounts to \$2,954,612.12, and the estimated ordinary expenditure to \$2,951,127.31, which leaves a small surplus of \$3,484.81.

The situation is becoming critical.

In this state of things the slightest decrease in the revenue, arising from unforeseen causes, or the slightest increase in the expenditure would cause a deficit. The bill which

the House passed the other day defining the position and increasing the powers of the Provincial Auditor secures us against any increase, other than that which might result from an urgent contingency unforeseen by the Legislature. But even a small expenditure of this kind would destroy the equilibrium.

The amount of the railway subsidies which will be earned, will also increase, by degrees and in the near future, the annual interest upon the public debt. The gradual increase in the expenditure for the administration of justice and for the support of lunatic asylums will also every year become an additional burthen upon the revenue.

Under these circumstances it therefore becomes necessary to increase the revenue of the Province, and as soon as possible to take the necessary steps for that purpose.

I think the Provinces can in all justice and according to the spirit of the covenant upon which Confederation is based, ask that their annual subsidy be increased.

Before Confederation the Provinces had the right to levy the moneys required for the public service by imposing customs and excise duties, and by all other modes or systems of taxation.

By the resolutions adopted by the delegates appointed to consider the scheme for uniting the Provinces under one Government and upon which the Union Act is founded, the power to levy customs and excise duties was taken from the local and conferred upon the general government.

This mode of levying was almost exclusively used for providing for administrative requirements, and the 64th resolution which granted the Provinces of Ontario and Quebec

an annual subsidy of 80 cents per head of the population according to the census of 1861 declared that such subsidy was granted in consideration of the transfer to the Federal Parliament of this power of taxation.

Sir Alexander Galt, then Minister of Finance, when explaining, on behalf of the Government, the financial part of the Union Act, declared that these 80 cents per head were intended, with certain local revenues, to meet the expenses of the Local Governments, including especially the administration of justice and the support of hospitals and charitable institutions. He added that in transferring all the large sources of revenue to the general government it became evident that some portion of the resources so placed at its disposal had to be applied in some form or other, to supply the *hiatus* that would otherwise inevitably take place between the sources of local revenue and the demands of local expenditure.

It is true that by resolution 64 and also by section 118 of the Union Act it is declared that the Provinces should claim nothing more thereafter from the general government; yet such declaration was made, first because the subsidy was deemed sufficient to meet the expenditure, and then because it was hoped that this provision would oblige the Local Governments to control their expenses.

Sir Alexander Galt said: "It is hoped that, being in itself fixed and permanent in its character, the Local Governments will see the importance—I may say the necessity—of exercising a vigilant and proper control over the expenditure."

Now, as a matter of fact, amongst the expenses specially imposed upon the Local Governments there are some which, as I have already stated, are not susceptible of control, and which necessarily increase in the same ratio as the

population, such as the cost of the administration of justice and of the maintenance of lunatic asylums.

The administration of justice and the maintenance of lunatic asylums in the Province of Quebec, for the years 1868, 1871 and 1881, cost the following sums:—

	Justice.	Asylums.	Totals.
1868.....	\$322,236.24	\$97,946.53	\$420,182.77
1871.....	349,024.89	132,223.09	481,247.98
1881.....	487,490.56	213,828.20	651,318.76

This gives an increase in 1871 of \$61,065.21, and in 1881 of \$231,135.99.

If the subsidy were calculated upon the basis of each census, the subsidy to the Province of Quebec, for the three decades of 1861, 1871 and 1881, would be as follows:—

Years.	Popalation.	Subsidy.
1861.....	1,111,566	\$ 889,252.80
1871.....	1,191,516	953,212.80
1881.....	1,359,027	1,087,221.60

This would have given us an increase for the decade of 1871 of \$63,960 and for that of 1881 of \$197,968.80.

A comparison of such decennial increase of the subsidy with the increase in the expenditure for the administration of justice and the support of asylums, shows how this expenditure has followed the movement of the population. Here are the figures:—

Years.	Increase in Subsidy.	Increase in Expenditure.
1871.....	\$ 63,960.00	\$ 61,065.21
1881.....	197,968.90	231,135.99

The subsidy was specially given to meet, amongst other expenditures, those for the administration of justice and the support of lunatic asylums; and the figures I have just given establish that in calculating the subsidy upon the basis of the census for 1861, the end in view was not attained. In fact the expenditure in question increases almost in proportion to the population; and to meet it the subsidy should increase in the same proportion. While the Local Government cannot, by any supervision, control this expenditure, the Federal Government by its legislation respecting crimes and criminals and the great public works it undertakes, contributes to increase it.

To carry out the intention of the founders of the Confederation, it would consequently be necessary that the annual subsidy, instead of being limited according to the census of 1861, should be calculated for each decade upon the basis of the last census.

If the subsidy were so calculated, there would not be an increase, but a decrease in the share given to the provinces of the revenues transferred to the Federal Government.

In 1868, the revenue arising from customs and excise duties amounted to \$11,580,968.25, giving \$3.75 per head of the population of the Dominion; in 1871 these revenues amounted to \$16,137,049.28, giving \$4.63 per head; and 1881 they reached \$23,749,114.22 giving \$5.49 per head. If therefore the Federal Government paid to the Local Government 80 cents per head according to the census of 1881, it would only give 14½ per cent of the receipts arising from these sources of revenue, whilst in 1868 it paid 21½ per cent. I beg to submit a table showing these figures:—

		Population.	Amount per head.	Percentage.
1868.	Revenue.			
Customs.....	\$8,578,380 09			
Excise.....	3,002,588 15			

	\$11,580,968 25	3,090,561	\$3.75	21½
1871.				
Customs...	\$11,841,104 56			
Excise.....	4,295,944 72			

	\$16,137,049 28	3,485,761	\$4.63	17½
1881.				
Customs.....	\$18,406,992 13			
Excise.....	5,343,022 09			

	\$23,749,114 22	4,324,810	\$5.49	14½

For all these reasons the Government is of opinion that the Legislature of Quebec should ask that the annual subsidy be calculated for each decade, according to the new census, and that it should urge this upon the Federal Government.

The Government will therefore ask the House to vote an humble address to His Excellency the Governor-General, submitting our claim and praying him to lay it before Her Majesty's Privy Council for Canada.

The reasons in favor of our pretensions are such that we ought to succeed in our request, and all the more so that the large surplus of the Dominion Government removes all reason for refusing it.

I do not here ask for better terms for the Province of Quebec than for the other Provinces. The same reasons exist on their behalf, and that which I ask should be given to all and not to our Province alone.

This increased subsidy would give annually to the provincial treasury an additional sum of about \$200,000 and would ensure the equilibrium of our finances.

I leave to the judgment of the House the Supplementary Estimates of expenditure for the present fiscal year and the Estimates for the coming one. And I now move, Mr. Speaker, that you do leave the Chair, and that the House do go into Committee of Supply.

SUPPLEMENT I.

SUPPLEMENTARY ESTIMATES.

On the twenty-sixth of March, 1883, the Treasurer handed to the Speaker a Message from His Honor the Lieutenant-Governor, couched in the following terms :

"The Lieutenant-Governor of the Province of Quebec transmits to the Legislative Assembly further Supplementary Estimates of certain expenses required for the Public Service of the Province of Quebec for the fiscal year ending 30th June, 1883, and Supplementary Estimates of certain expenses required for the fiscal year ending 30th June, 1884."

In moving that this message and the accompanying estimates be referred to Committee of Supply, the Treasurer made the following remarks :

In submitting the additional Supplementary Estimates for the current fiscal year and the Supplementary Estimates for the coming one, I should give the House some explanations upon the items contained in them.

STATEMENT FOR 1882-83.

The following are the details of the additional Supplementary Estimate for the current fiscal year :

LEGISLATION.

1. Legislative Council—Salaries and contingencies.....	\$ 3,000 00
2. Legislative Assembly — Salaries and contingencies.....	10,000 00
3. Elections	1,000 00
4. Additional for publishing debates.	500 00
	————— \$14,500 00

EXTRAORDINARY EXPENDITURE.

5. Compensation claimed by a purchaser of timber limits for damages resulting from inaccurate surveys.....	\$16,000 00
	<u>\$30,500 00</u>

The two first items are rendered necessary, first, by the amount of printing ordered, and secondly, by the length of the session.

The third item is required to make up for the insufficiency of the appropriation voted for the expenses of by-elections.

The addition to the grant voted to Mr. Desjardins, for publishing the debates of the Legislature during the session of 1882, is asked for owing to the opinion, generally expressed, that the sum of \$2,500 is insufficient for so extensive a work as the reporting and publishing of the debates of so lengthy a session.

The last item is for the purpose of enabling the Government to pay the damages suffered by Mr. Joseph Smith through the inaccurate survey of the limits granted to him on the DuMoine River in 1870. In the Sessional Papers of last session, there is a Return to an Order of this House in which are set forth all the circumstances connected with this claim, the justice whereof has been admitted by the officers of the Department. That gentleman has just consented to accept \$15,500 in settlement of his claim ; so the item will be brought down to the latter figure.

The first four items, amounting to \$14,500, form part of the ordinary expenditure, and will carry the expected deficit of this year from \$28,817.09 to \$43,317.09 ; but the sum which we should receive from the Federal Government, if we can arrive at a settlement before the close of the present fiscal year, will be much more than sufficient to meet this deficit.

The compensation claimed by Mr. Smith will be paid out of the loan.

Allow me to give you a comparative statement of the estimated ordinary expenditure for the current year, including the figures of the additional supplementary estimates:

Items.	Estimate of 1882.	Actually required.
Public Debt.....	\$ 884,932 53	\$ 884,932 53
Legislation.....	172,837 00	188,281 68
Civil Government.....	201,409 00	201,809 00
Justice.....	442,474 00	446,974 00
Public Instruction.....	344,955 00	354,457 00
Literary and Scientific Institutions.....	14,960 00	14,960 00
Arts and Manufactures..	10,000 00	10,000 00
Agriculture.....	89,350 00	89,350 00
Immigration.....	15,000 00	15,000 00
Colonization	74,000 00	84,000 00
Public Works.....	161,281 00	181,766 90
Lunatic Asylums.....	232,000 00	232,000 00
Charities.....	67,780 00	69,405 00
Miscellaneous expendi- ture.....	30,000 00	30,923 10
Charges on Revenue.....	139,035 00	139,035 00
Management of Stamps and Licenses	10,000 00	20,000 00
Revenue Police.....	6,000 00	6,000 00
Official Gazette.....	13,200 00	13,200 00
Pensions.....	10,000 00	13,000 00
Municipalities Fund.....	4,000 00	4,000 00
 Total.....	 \$2,923,213 53	 \$2,999,094 21

Estimate of expenditure as revised.....	\$2,999,094 21
Estimate of receipts as revised.....	2,955,777 12
Probable deficit.....	\$ 43,317 09

STATEMENT FOR 1883-84.

I will now proceed to give the Supplementary Estimates for the coming year, which are as follows:—

I. ORDINARY EXPENDITURE.

PUBLIC INSTRUCTION.

1. Chambly College.....	\$500 00
2. Convent at St. Roch de l'Achigan.....	150 00
3. Aid towards rebuilding the convent at St. Barthelemy.....	150 00
4. Aid towards re-building the convent at La Baie du Febvre.....	500 00
	————— \$ 1,300 00

LITERARY AND SCIENTIFIC INSTITUTIONS.

5. Quebec Geographical Society.....	\$ 100 00
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ARTS AND MANUFACTURES.

6. Board of Arts and Manufactures.....	1,000 00
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AGRICULTURE.

7. Contribution towards the purchase of a model farm by the Rich- mond Agricultural School.....	\$2,000 00
8. Additional aid to "La Gazette des Campagnes"	500 00
9. Dairy School at Ste. Marie, Beauce	1,000 00
10. School Farm at Rougemont.....	6,000 00

11. Danville Union Agricultural Society.....	\$ 250 00
12. Purchase of 1,000 copies of the "Manuel d'Horticulture Pratique et d'Arboriculture Fruitière," by Dr. LaRocque.....	400 00
13. Purchase of 1,000 copies of the "Traité sur l'élevage et les maladie des bestiaux," by J. A. Cou- ture.....	500 00
	————— \$ 10,650 00

COLONIZATION.

14. Taché and Bégon Roads.....	\$ 2,500 00
15. Bridge at Louiseville.....	1,000 00
	————— 3,500 00

CHARITABLE INSTITUTIONS.

16. Sisters of Charity at Quebec.....	200 00
17. Nazareth Asylum at Chambly	100 00
18. do Longueuil.....	100 00
	————— 400 00

MISCELLANEOUS.

19. Contribution towards the erection of a Drill Shed at Quebec, which is also to be used for Exhibitions.....	15,000 00
	————— \$31,950 00

The success of the Chambly College was formerly hindered by financial difficulties; but under a new management it has, since some time, commenced to recover. The great services which this college has rendered to education were eloquently set forth the other day by the honorable members for Chambly and St. John's, who also

expressed the hope that the Government would recommend a grant towards assisting this institution to pay off its debt. It is in response to this that an appropriation of \$500 is asked for in its favor.

The convent at St. Roch de l'Achigan, owing to certain irregularities in the statements which it was obliged to make, was, during some years, deprived of its share in the grant for superior education. In order to indemnify this institution for the losses it has suffered thereby, the Government proposes that this year a sum of \$150 be voted to it.

The two other items under the heading of "Public Instruction" are contributions towards the re-building of the convents at St. Barthélemy and La Baie du Febvre. The latter, which rendered great services to the cause of education, was destroyed by fire in January last, and the Government recommends that there be voted to the community to which it belonged, a grant of \$1,000, to be paid in two annual instalments of \$500 each.

In the estimates for the coming fiscal year a grant of \$300 was recommended in favor of the Quebec Geographical Society. It was reduced to \$200 in Committee of Supply; but since then the House has expressed the opinion that it should be carried to the former figure, and it is for that purpose that an appropriation of \$100 is asked for that Society.

In the same estimates there was an appropriation of \$10,000 for the Board of Arts and Manufactures, for the purpose of defraying the expenses of the Board and the maintenance of Schools of Fine Arts; and there was also another appropriation of \$1,000 for the National Institute of Fine Arts at Montreal. In Committee of Supply the House took from the item of \$10,000 an amount of \$6,000, to be expended by the Government in encouraging the

teaching of Fine Arts applied to Industry, and reduced the balance of the appropriation for the Board of Arts and Manufactures to \$2,000. The item of \$1,000 for the National Institute of Fine Arts was struck out. Since then it has been ascertained that \$2,000 would not cover the general expenses of the Board, and consequently an additional sum of \$1,000 is now asked for.

In accordance with the recommendation of the Committee on Agriculture, the Government asks that a grant of \$6,000 be voted for the school-farm at Rougemont, a grant of \$400 for the purchase of 1,000 copies of Dr. Larocque's book, and a grant of \$500 for the purchase of 1,000 copies of Mr. Couture's treatise.

The Government has also acceded to the desire expressed in Committee of Supply that the grant to "La Gazette des Campagnes" be carried to \$1,000, and proposes that the appropriation of \$500 mentioned in the estimates for the coming year, be doubled.

The items of \$2,000 for the Richmond Agricultural School, of \$1,000 for the Dairy School at Ste. Marie, Beauce, and \$250 for the Danville Union Agricultural Society, have been suggested by the services rendered by these institutions towards agricultural improvement.

The extension of the Taché and Bégon roads in the Counties of Témiscouata and Rimouski, was urgently required in the interests of colonization. In order to continue the work on these roads, the Government recommends for the coming year an appropriation of \$2,500.

In order to fulfil a promise made by the Government in 1881, aid to the amount of \$2,000, payable in two yearly instalments of \$1,000, is asked for a bridge on the Rivière du Loup at Louiseville.

The grants in favor of the Sisters of Charity at Quebec for the aged and infirm, and of the Nazareth Asylums at Chambly and at Longueuil, require no explanation.

The Federal Government intends to build a Drill Shed in Quebec, and it has been proposed that the provincial government, together with the city of Quebec, should contribute something towards the work, on condition that the building be made suitable for provincial and local exhibitions. It is proposed that an appropriation of \$15,000 be voted for that purpose, provided the city of Quebec gives \$15,000 and the Federal Government, \$60,000.

By adding to the amount of ordinary expenditure shewn in the Estimates, say \$2,951,127.31, the amount of the supplementary estimates, say \$31,950.00, we have a total of \$2,983,077.31.

But from this amount must be deducted what has been struck in Committee of Supply from certain items of the Budget, as well as another amount which I will propose to deduct.

The retrenchments already made are as follows :

1. National Institute of Fine Arts.....	\$ 1,000 00
2. Numismatic Society	100 00
3. Geographical Society.....	100 00
4. Le Naturaliste Canadien.....	400 00
5. Board of Arts and Manufactures	2,000 00
6. Council of Agriculture..	1,000 00
7. Journals of Agriculture.....	3,000 00
8. Agricultural School at Varennes.....	2,000 00
9. Beet-root sugar factories	3,500 00
10. Miscellaneous expenses in connection with agriculture.....	400 00
11. Subscription to publications on agriculture..	600 00

12. Works at Spencer Wood.....	\$ 6,900 00
13. Inspection of Public Works and Buildings..	1,400 00
14. Re-vote for stables at Spencer-Wood.....	5,000 00
	—————
	\$27,400 00
The retrenchment I wish to propose is with reference to the item for the maintenance of Lunatic Asylums, and amounts to.....	5,125 00
	—————
Making a total reduction of	\$ 32,525 00

Deducting this amount from the total of \$2,983,077.31, we have, as the amount of the estimated ordinary expenditure for the coming fiscal year, the sum of \$2,950,552.31.

The retrenchments in the items of Council of Agriculture, Journals of Agriculture and Agricultural School at Varennes were made in order to make up the appropriation of \$6,000 asked for the school farm at Rougemont.

The following statement shows the estimated ordinary expenditure for the coming fiscal year after the above additions and deductions:—

Items.	Amount.
Public Debt.....	\$927,883 31
Legislation	145,755 00
Civil Government.....	216,905 00
Justice	46 752 00
Public Instruction.....	351,580 00
Literary and Scientific Institutions....	16,400 00
Arts and Manufactures.....	9,000 00
Agriculture.....	86,700 00
Immigration	12,000 00
Colonization.....	85,700 00
Public Works.....	84,997 00

Lunatic Asylums.....	\$ 227,500 00
Charities	70,680 00
Miscellaneous expenditure.....	52,350 00
Charges on Revenue.....	153,450 00
Management of Stamps and Licenses..	15,000 00
Revenue Police.....	3,000 00
Official Gazette.....	12,900 00
Pensions	14,000 00
Municipalities Fund.....	3,000 00
 Total.....	 \$2,950,552 31

Deducting this latter amount from that of the estimated receipts for the coming fiscal year, we have a surplus of \$4,059.81, instead of \$3,484.81, which I stated in the Budget Speech as being the amount of the probable surplus. There is a difference of \$575. This arises from the fact that the retrenchments, which amount to \$32,525, exceed by that figure the amount of the Supplementary Estimates, which is \$31,950.

Estimated receipts	\$2,954,612 12
Estimated ordinary expenditure.....	2,950,552 31
 \$4,059 81	

I now move, Mr. Speaker, that the Message of His Honor the Lieutenant-Governor, together with the Supplementary Estimates which accompany it, be referred to Committee of Supply.

SUPPLE

ESTIMATE of Receipts and Ordinary Expenditure of the Province

RECEIPTS.		\$	cts.
1	DOMINION :		
	Subsidy.....	\$ 880,252 80	
	Specific Grant.....	70,000 00	
	Interest on Common School Fund	34,843 61	
	Interest on Superior Education Fund.....	20,615 71	
			1,014,712 12
2	COMMON SCHOOL LANDS :		
	Interest payable by Ontario		25,000 00
3	CROWN LANDS :		
	Sales, Timber dues, &c.....		750,000 00
4	LICENSES :		
	Hotels, Shops, &c.....		260,000 00
5	JUSTICE :		
	Law Stamps.....	\$ 170,000 00	
	Registration Stamps	18,000 00	
	Law Fees	10,000 00	
	Building and Jury Funds	16,000 00	
	Contributions towards maintenance of Pri- soners.....	3,000 00	
	Reformatory Schools at Montreal.....	5,000 00	
	Gaol Guards.....	2,400 00	
	Fines.....	1,000 00	
	Montreal Court House	9,000 00	
			239,400 00
6	PUBLIC OFFICERS :		
	Percentage on Fees.....	\$ 5,000 00	
	Percentage on Renewals.....	1,000 00	
			6,000 00
7	LEGISLATION :		
	Fees on Private Bills, &c.....		5,000 00
8	OFFICIAL GAZETTE :		
	Notices, Advertisements, &c.....		20,000 00
9	ASYLUMS :		
	Municipal Contributions	\$ 15,000 00	
	Fees paid by Patients.....	1,000 00	
			16,000 00
10	PUBLIC BUILDINGS :		
	Rents, &c.....		1,000 00
11	CASUAL REVENUE :		
	Commissions, Copies, &c.....		2,000 00
12	PENSION FUND :		
	Contribution by Civil Service Employees		5,500 00

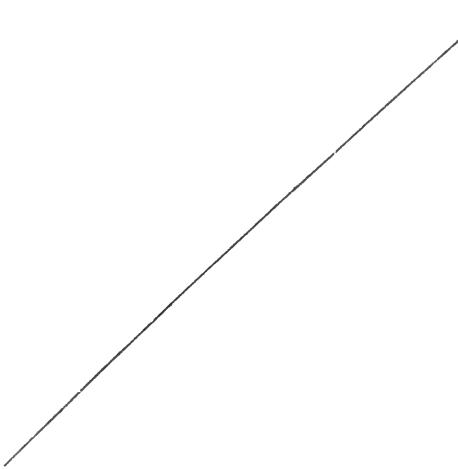
MENT II.

of Quebec, for the fiscal year commencing on the 1st July, 1883.

P A Y M E N T S .		S	cts
1	PUBLIC DEBT:		
	Interest.....	\$ 840,365 52	
	Sinking Fund	84,090 83	
	Management and Exchange.....	6,126 96	
			927,582 31
2	LEGISLATION :		
	Legislative Council	\$ 28,738 00	
	Legislative Assembly.....	93,517 00	
	Library	3,000 00	
	Elections.....	3,000 00	
	Clerk of the Crown in Chancery.....	800 60	
	Printing the Laws.....	4,590 60	
	Law Clerk's Office	3,700 00	
	Publishing Debates.....	2,500 60	
			145,755 60
3	CIVIL GOVERNMENT:		
	Salaries.....	\$ 169,305 00	
	Contingencies	47,600 00	
			216,905 00
4	JUSTICE :		
	Salaries and Contingencies.....	\$ 387,052 00	
	Police.....	16,200 00	
	Reformatories	47,500 00	
	Inspection of Public Offices	11,000 00	
			431,752 00
5	PUBLIC INSTRUCTION :		
	Superior Education.....	\$ 78,410 00	
	Common Schools	160,000 00	
	Schools in Poor Municipalities	6,000 00	
	Normal Schools.....	42,000 00	
	Inspection.....	29,670 00	
	Superannuated Teachers	8,000 00	
	Prizes	4,500 00	
	Schools for the Deaf and Dumb	13,200 00	
	Council of Public Instruction.....	1,500 00	
	Journals of Public Instruction	1,250 00	
	Chambly College	500 00	
	Commercial College, Varennes	500 00	
	Commercial Academy, Ste. Geneviève.....	250 00	
	Convent, St. Roch dé l'Achigan	150 00	
	Rebuilding Rimouski College	2,000 00	
	Rebuilding Ste. Thérèse College.....	2,000 00	
	Rebuilding St. Francis College.....	1,000 00	
	Rebuilding Convent, La Baie du Febvre...	500 00	
	Rebuilding Convent, St. Barthélemy.....	150 00	
			551,580 00

SUPPLEMENT

Receipts and Ordinary Expenditure of

	RECEIPTS.	\$	cts.
13	INTEREST: Judicial and other Deposits, &c.	15,000	00
14	DIRECT TAXES: On Commercial Corporations.....	125,000	00
15	Q. M. O. & O. RAILWAY: North Shore Railway Company..... \$ 175,000 00 Canadian Pacific Railway Company..... 180,000 00 Interest on deposit of the \$500,000 paid.... 25,000 00	380,000	00
16	QUEBEC FIRE LOAN: Repayments.....	1,000	00
17	REPAYMENTS: Beauport Asylum \$ 8,000 00 St. Jean de Dieu Asylum..... 6,000 00	14,000	00
18	MUNICIPAL LOAN FUND: Collections.....	75,000	00
			
	<i>Carried over.....</i>	<i>\$2,954,612</i>	<i>12</i>

II.—*Continued.*the Province of Quebec.—*Continued.*

P A Y M E N T S .		\$	cts.
6	SCIENTIFIC AND LITERARY INSTITUTIONS :		
	Medical Faculties at Montreal.....	\$	3,000 00
	Societies in Montreal.....		1,250 00
	Societies in Quebec.....		2,350 00
	School of Navigation at Quebec.....		1,000 00
	Law Reports		3,000 00
	Transcribing Archives.....		5,000 00
	Preservation of Public Documents at Sorel.....		500 00
	Institution for animal vaccine at Montreal.....		300 00
			16,400 00
7	ARTS AND MANUFACTURES :		
	Board of Arts and Manufactures	\$	3,000 00
	Teaching of Fine Arts applied to Industries		6,000 00
			9,000 00
8	AGRICULTURE :		
	Agricultural Societies	\$	50,000 00
	Council of Agriculture.....		3,000 00
	Journals of Agriculture.....		3,000 00
	Aid to "Gazette des Campagnes"		1,000 00
	Agricultural and Veterinary Schools.....		5,600 00
	Horticultural and Pomological Societies...		1,250 00
	Butter and Cheese Factories		3,200 00
	Dairy School at Ste. Marie, Beauce.....		1,000 00
	Dairy Association of the Province of Quebec		1,000 00
	Beet-sugar Factories.....		7,000 00
	School Farm at Rongemont		6,000 00
	Purchase of Model Farm at Richmond.....		2,000 00
	Sundries		2,650 00
			86,700 00
9	IMMIGRATION AND REPATRIATION :		
	Salaries and Contingencies		12,000 00
10	COLONIZATION :		
	Roads	\$	70,000 00
	Societies		5,000 00
	Taché and Bégon Roads		2,500 00
	Bridge at Lacolle.....		2,000 00
	Bridge at St. Nicholas		2,000 00
	Bridge at Bryson		2,000 00
	Bridge at Ste. Anne		1,200 00
	Bridge at Louiseville		1,000 00
			85,700 00
11	PUBLIC WORKS AND BUILDINGS :		
	Rents, Insurance, Repairs, &c.....		84,997 00

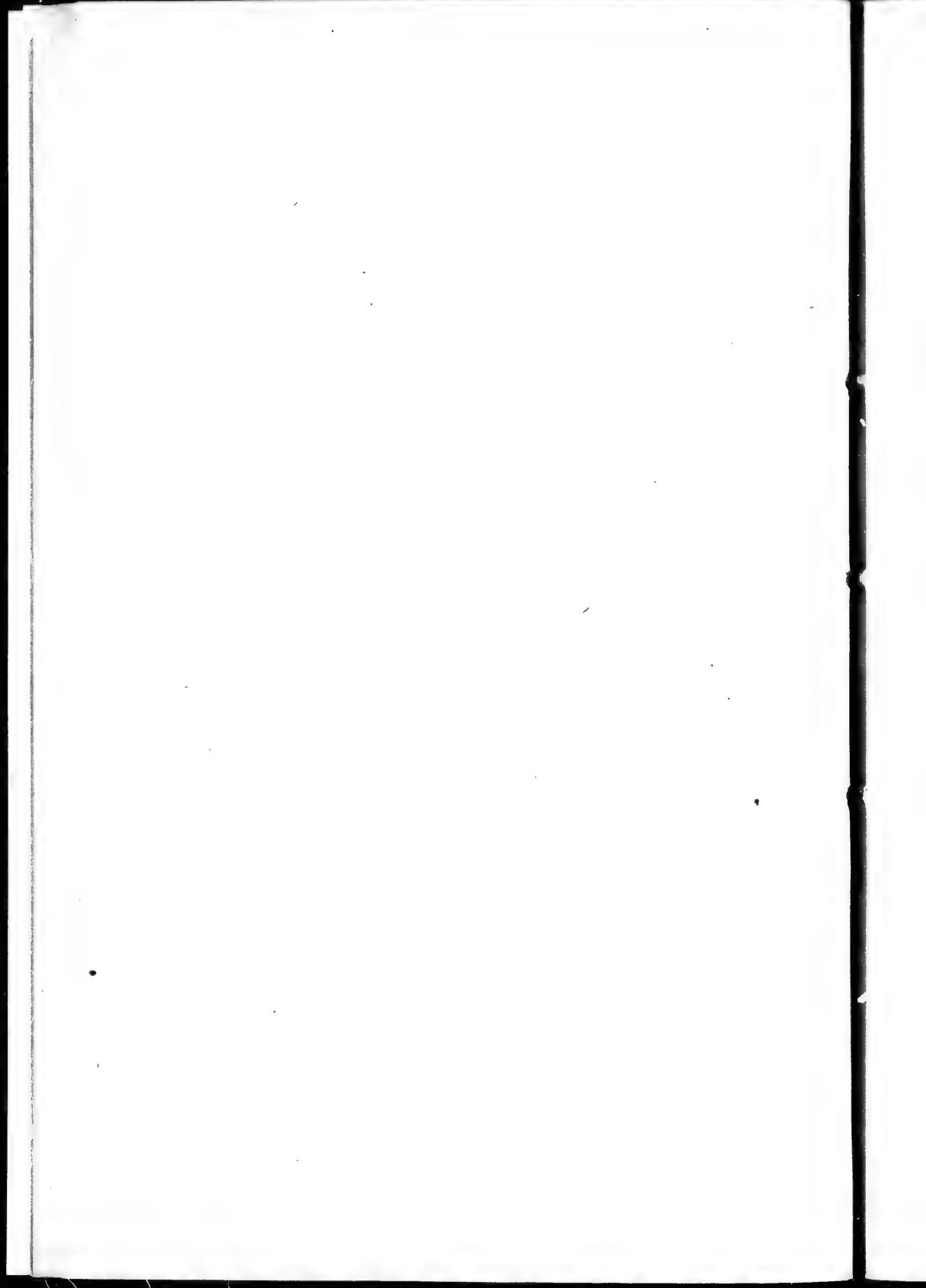
SUPPLEMENT

Receipts and Ordinary Expenditure of

RECEIPTS	\$	cts.
<i>Brought over.....</i>	\$2,954,612	12
	\$2,954,612	12

II.—*Continued.*the Province of Quebec.—*Continued*

P A Y M E N T S .		S	cts.
12	CHARITIES :		
	Asylums.....	\$ 227,500	00
	Benefvolent Institutions.....	52,689	00
	Reformatory Schools.....	6,500	00
	Industrial Schools.....	11,500	00
			298,180 00
13	MISCELLANEOUS :		
	Miscellaneous generally.....	\$ 20,000	00
	Pensions.....	11,000	00
	Aid for Drill Shed at Quebec.....	15,000	00
	Mines and Forests.....	11,160	00
	Commissioner of Municipal Loan Fund.....	3,500	00
	Agent in France.....	2,500	60
	Fish and Game Protection Club.....	250	00
			65,150 60
14	CHARGES ON REVENUE :		
	Registration service.....	\$ 35,000	00
	Surveys.....	40,000	00
	General Expenses—Crown Lands.....	77,450	00
	Quebec Official Gazette.....	12,000	00
	Revenue Police.....	3,000	00
	Stamps, Licenses, Direct Taxes, &c.....	15,000	00
			184,450 00
15	MUNICIPALITIES FUND :		
	C. S. L. C., Cap. 110, Sec. 7	\$ 3,000	00
	Estimated Surplus.....	1,070	81
			\$2,950,572 81
			\$2,954,612 12



APPENDIX A.

STATEMENTS

PREPARED BY THE

PROVINCIAL TREASURER.

—‡—

QUEBEC, 16th FEBRUARY, 1883.

NO. I.

STATEMENT of Receipts and Expenditure on account of Consolidated Revenue Fund and Consolidated Railway Fund, from 1st July, 1867, to 30th June, 1882, excluding receipts from Tolls,way levies and other Repayments.

CONSOLIDATED REVENUE FUND.

Fiscal Year.	Receipts.		Payments.		Receipts.		Payments.		Receipts.		Payments.	
	Receipts.		Payments.		Receipts.		Payments.		Receipts.		Payments.	
	Surplus.	Deficit.	Trade Tax	Trade Tax	Trade Tax	Trade Tax	Trade Tax	Trade Tax	Trade Tax	Trade Tax	Trade Tax	Trade Tax
1867-68.	1,336,837.20	1,182,238.44	2,035,592.85	.....	.....	.....	.....	.....	.....	.....	.....	.....
1868-69.	1,676,152.03	1,325,238.67	3,50,913.41	.....	.....	.....	.....	.....	.....	.....	.....	.....
1869-70.	1,063,239.35	1,584,145.65	73,991.31	.....	.....	.....	.....	.....	.....	.....	.....	.....
1870-71.	1,651,287.00	1,593,307.84	57,979.25	.....	.....	.....	.....	.....	.....	.....	.....	.....
1871-72.	1,746,459.54	1,639,703.48	106,750.03	.....	.....	.....	.....	.....	.....	.....	.....	.....
1872-73.	1,966,942.57	1,731,638.04	208,164.56	.....	.....	.....	.....	.....	.....	.....	.....	.....
1873-74.	2,041,174.71	1,924,985.68	115,189.02	67,300.27	156,061.66	.....	.....	.....	.....	.....	.....	.....
1874-75.	2,296,451.12	2,314,360.39	.....	14,808.37	254,461.11	.....	.....	.....	.....	3,697,083.33	1,010,090.00	.....
1875-76.	2,240,151.63	2,335,050.60	.....	51,035.63	407,176.01	.....	.....	.....	.....	1,517,800.78	3,441,670.24	.....
1876-77.	2,433,111.65	2,514,147.30	.....	68,514.71	482,661.92	.....	.....	.....	.....	2,610,594.82	2,303,749.06	.....
1877-78.	2,026,324.19	2,711,838.90	.....	123,123.64	727,097.02	132,183.75	191,841.06	2,823,600.00	2,823,600.00	2,823,600.00	2,823,600.00	.....
1878-79. (1)	2,594,697.86	2,817,821.50	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

1879-80..	(2) 2,466,577 19	2,959,894 32	483,117 13	373,534 77	392,522 72	473,805 32	69 25	501,960 23
1880-81..	3,127,931 17	3,570,070 82	442,139 65	807,752 29	892,570 67	673,768 57	3,122,253 47	2,422,744 70
1881-82..	(3) 4,013,962 95	3,672,972 65	340,960 30	828,425 04	1,024,954 94	773,319 00	1,161 69	911,921 75
Total.....	\$33,534,297 49	33,968,413 06	1,523,622 76	1,867,538 42	4,328,765 71	2,352,871 48	1,945,522 03	14,915,271 52

(1) 1878-79.....Including \$ 500,000 00 from Dominica, as a part of settlement.

(2) 1879-80.....Including \$ 125,000 00 do do

(3) 1881-82.....Including \$ 554,146 83 from City of Montreal for Municipal Local Fund.

\$1,179,149 83

MEMORANDUM SHOWING DEFICIT ON 30TH JUNE, 1882.

Total receipts Consolidated Revenue Fund.....\$ 3,542,297 49

Do payments do do \$3,368,413 66 } Excess of Payments\$374,115 63

Total receipts Consolidated Railway Fund.....\$14,572,892 67

Do payments do do \$14,945,271 92 } Excess of Payments\$72,379 85

Excess of Payments\$746,405 51

Quebec, 16th February, 1883.

NO.

STATEMENT shewing the yearly payments to Subsidized

NAMES OF RAILWAYS.	To 30th June 1874	To 30th June, 1875.	To 30th June, 1876.	To 30th June, 1877.	To 30th June, 1878.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Levis and Beauport.....	108,700 00			75,738 90	21,069 65
International.....	69,100 00	37,976 25		25,906 50	82,640 50
Quebec Central.....	153,100 00				141,550 00
Montreal, Port- land and Beaufort.....		10,000 00	3,300 00	15,412 46	58,098 03
Waterloo and Magog.....			15,812 50	26,937 50	43,700 00
South Eastern.....	134,880 00	2,150 00	97,806 88	75,904 99	
Mississipi Valley.....				3,900 00	20,403 63
St. Lawrence and Lake Gatineau and Junction.....			28,000 00	54,650 00	38,000 00
Quebec and Lake St. John.....	43,171 20				
Montreal and Laurentian.....			1,125 00		55,875 00
Baye des Chaleurs. Expenses of ex- ploration.....		7,142 81	5,698 14		
Quebec Frontier. Expenses of exploration.....			6,027 00		
St. Jérôme Branch. Expenses of ex- ploration.....					3,150 00
Total Payment to Subsidized Railways.....	\$186,051 20	359,392 81	195,745 77	278,539 45	464,486 81
Quebec, Montreal, Ottawa and Occiden- tal.....		650,706 19	1,322,055 01	3,203,130 79	2,146,108 01
Total Payment to Railways.	\$186,051 20	1,010,099 00	1,517,800 78	3,481,670 24	2,610,594 82

Quebec, 16th February, 1883.

2.

and Government Railways, to 31st December, 1882.

To 30th June, 1879.	To 30th June, 1880.	To 30th June, 1881.	To 30th June, 1882.	To 31st December, 1882.	Total.
\$ cts.	\$ cts.	$ cts.	$ cts.	$ cts.	$ cts.
517 35	1,000 00	10,875 00	.....	.....	217,500 00
128,296 75	.....	25,510 00	.....	.....	368 75 00
68,850 00	53,160 00	46,790 79	.....	.....	473,750 79
31,819 38	20,714 71	10,237 39	30,500 00	.....	210,082 00
95,000 00	64,398 13	23,867 16	.....	.....	86,450 00
17,256 75	.....	2,192 12	.....	.....	43,842 50
61,028 00	56,088 00	12,514 00	.....	.....	250,280 00
.....	38,000 00	51,480 00	43,130 00	31,840 00	212,621 20
.....	.....	3,000 00	.....	.....	60,000 00
.....	.....	.....	.....	.....	12,840 95
.....	.....	.....	.....	.....	6,027 00
.....	.....	.....	.....	.....	3,150 00
402,768 23	233,360 87	216,466 40	73,630 00	31,840 00	2,442,281 54
1,900,980,83	268,129 52	2,206,328 30	837,391 73	549,025 16	13,083,855 54
2,303,749 06	501,490 39	2,422,704 70	911,021 73	580,865 16	15,526,137 08

NO. 3.

STATEMENT of Subsidized and Government Railways to 31st December, 1882, showing the balance of unearned money Subsidies.

Names of Railway Companies entitled to a money Subsidy.	Number of Miles upon which the Subsidy is payable.	Money Subsidy per mile.	Division of the Total of money Subsidy granted.		Amount Paid	Balance of money Subsidy unearned.
			Subsidy	Charters		
Levis and Kennebec.....	600	2.00	1,200.00	400.00	211,200.00	206,457.35
International.....	80	2.00	160.00	80.00	17,200.00	20,365.89
Quebec Central.....	1,000	2.00	2,000.00	1,000.00	47,500.00	47,500.70
Montreal, Portland and Boston.....	53	2.00	106.00	53.00	21,108.26	13,018.00
Waterloo and Magog.....	43	2.00	86.00	43.00	16,300.00	8,530.90
South Eastern (exclusive of L'Avant Branch)	140	1.33 1/3	186.67	50.00	47,000.00	47,000.00
Missisquoi Valley.....	56	1.33 1/3	74.67	56.00	47,242.70	56,157.70
St. Lawrence and Lake Champlain Junction.....	100	2.00	200.00	100.00	25,000.00	13,020.00
Quebec and Lake St. John.....	174	4.00	696.00	174.00	13,724.00	6,315.80
Montreal and Laucentian.....	17	4.00	68.00	17.00	1,600.00	1,600.00
Baie des Chaleurs (Exploration).....	1	1.00	1.00	1.00	1.00	1.00
Quebec Frontier (Exploration).....	1	1.00	1.00	1.00	1.00	1.00
St. Jerome Branch (Exploration).....	85	6.00	510.00	85.00	51,000.00	51,000.00
Totals.....	3,347.00				247,538.54	1,73,535.45
Quebec, Montreal, Ottawa and Occidental Railway.....					13,682.55	54
					Total Payments,.....	\$5,529,376.08

Quebec, 16th February, 1883.

IN O. 4.

STATEMENT of the result of the working of the Quebec, Montreal,
Ottawa and Occidental Railway, to the 31st December, 1882.

YEAR.	SURPLUS.	DEFICIT.	BALANCE.					
	\$	cts.	\$	cts.	\$	cts.	\$	cts.
1878-79	30,912	69	.....	.....	.....	.....	.....	.....
1879-80 .....	.....	.....	27,282	61	.....	.....	.....	.....
1880-81	128,801	50	.....	.....	.....	.....	.....	.....
1881-82	271,675	94	.....	.....	.....	.....	.....	.....
1882-83--6 months.....	.....	.....	65,293	02	.....	.....	.....	.....
	\$131,420	43	92,580	63	338,839	50		

Quebec, 16th February, 1883.

NO. 5.

STATEMENT of the obligations of the Province of Quebec, on 31st December, 1882.

DETAILS.	\$
LIABILITIES.	
I.—CONSOLIDATED DEBT.	
1. Balance of loan of 1874 of \$3,893,333 33.....	\$ 3,625,666 67
2. " do " 1876 of 4,185,333 33.....	4,059,773 33
3. Loan of 1878 of 3,000,000 00	3,000,000 00
4. Balance of loan of 1880 of 4,275,853 33.....	4,166,786 67
5. Part of loan of 1882 of 3,000,000 00.....	1,110,650 00
	15,964,876 67
II.—TEMPORARY LOANS.	
1. Bank of Montreal	\$ 600,000 00
2. Quebec Central Railway Company	425,515 14
	1,029,515 14
III.—Q. M. O. & O. RAILWAY.	
1. Purchase of land.....	\$ 109,625 59
2. Balance of Arbitrators' award in favor of Mr. McGreevy.....	139,952 42
3. Estimated amount of unpaid claims.....	45,000 00
	384,578 01
IV.—RAILWAY SUBSIDIES.	
Balance of Railway Subsidies, voted but not yet exigible.....	1,725,757 45
V.—PARLIAMENT BUILDINGS.	
Balance of estimated cost.....	295,517 77
	\$19,401,245 04
ASSETS.	
I.—LOAN OF 1882.	
Amount unexpended.....	\$ 526,928 03
II.—CASH ON HAND.	
Balance on 1st July, 1882,	338,540 41
III.—Q. M. O. & O. RAILWAY.	
Balance of price	7,600,000 00
Balance	8,465,468 44
	\$10,935,776 60

Quebec, 16th February, 1883.

STATEMENT of the Public Debt of the Province of Quebec, on the 31st December, 1882.

X AUTHORITY FOR THE LOAN.	DATE OF ISSUE.	DATE OF MATURITY.	WHERE PAYABLE.	INTEREST.	
				RATE.	WHEN PAYABLE.
1 Act 37 Vict., cap. 2	1st May, 1874	1st May, 1904	London	5 per cent.	1st May and 1st November
do 39 Vict., cap. 4	1st May, 1876	1st May, 1906	do	5 " "	do
do 41 Vict., cap. 1	1st November, 1878	1st November, 1908	London or New York	5 " "	do
do 43-44 Vict., cap. 45	1st July, 1880	1st July, 1910	London or Paris	4½ " "	1st January and 1st July
do 45 Vict., cap. 18	1st July, 1882	1st July, 1912	Quebec	5 " "	do

X AMOUNT OF LOAN.	AMOUNT REDEEMED.	AMOUNT DUE.	SINKING FUND INVESTED.		
			CURRENT.	STERLING.	CURRENT.
STERLING.	CURRENT.	STERLING.	CURRENT.	STERLING.	CURRENT.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1 800,000 0 0	3,893,323 33	55,630 29½,966 66	745,600 0 0	3,625,655 67	111,005 9 7
2 610,000 0 0	4,185,233 33	29,580 125,260 00	834,200 0 0	4,035,773 33	834,200 0 0
3 610,000 0 0	3,600,000 00	22,000 107,066 66	640,000 0 0	3,000,060 66	600,000 0 0
4 878,600 0 0	4,275,873 33	22,600 107,066 66	856,600 0 0	4,168,786 67	836,600 0 0
5 228,215 15 1	1,110,650 00	228,215 15 1	1,110,650 00	228,215 15 1	228,215 15 1
1,366,815 15 1	16,465,159 30	102,800,500,293 32	1,15,964,876 67	1,545,205 9 7	7,600,000 60 1,718,810 5 6,836,376 67

Quebec, 16th February, 1883.

APPENDIX B.

LOAN.

45 VIC., CAP. XVIII.

An Act authorising the issue of Provincial Debentures.

[Assented to 27th May, 1882.]

WHEREAS it is necessary and expedient to provide for the payment of the unfunded debt of the province, of certain claims resulting from the construction of the Quebec, Montreal, Ottawa and Occidental Railway, and of the subsidies to which certain railways may become entitled, and also for the completion of the Departmental and Parliamentary Buildings; Therefore, Her Majesty, by and with the advice and consent of the Legislature of Quebec, enacts as follows:—

1. The Lieutenant-Governor in Council may authorize the Provincial Treasurer to procure money for the uses of the Province, to an amount not exceeding three million dollars, by means of bonds or debentures to be issued on the credit of the Province, and to be disposed of, from time to time, as the requirements of the Province may demand, and as opportunity may offer.
2. The proceeds of the issue of such bonds or debentures shall be applied to the payment of the unfunded debt of the Province, of claims resulting from the construction of the Quebec, Montreal, Ottawa and Occidental Railway, and of the subsidies which may become payable to railway companies under grants made by the Legislature, and to the construction of the Departmental and Parliamentary Buildings.

3. The bonds or debentures shall be issued for sums of five hundred dollars each, and shall bear interest, from the date of their issue, at the rate of five per centum per annum, payable semi-annually on the first day of January and of July in each year, at the place in the Province at which the bonds or debentures may be severally registered, as hereinafter provided.

4. The bonds or debentures shall all bear date the first of July, one thousand eight hundred and eighty-two, and after the expiration of thirty years from that date shall be redeemable at all times, at the option of the Government of the Province. The Provincial Treasurer shall give notice in the *Quebec Official Gazette* of the intention of the Government to redeem the bonds or debentures; and from the date of the semi-annual payment of interest, following the expiration of a year from the publication of such notice, on which day the bonds or debentures shall become payable, interest shall no longer accrue on the same.

5. The bonds or debentures shall be issued in the form and in accordance with the conditions which, in the interest of the Province, the Lieutenant-Governor in Council shall deem expedient to prescribe.

6. The bonds or debentures (save in the case hereinafter provided), shall be payable to order and shall be registered in books kept for that purpose at such places as may be prescribed by the Provincial Treasurer; and all transfers thereof shall be made to order and shall be entered in the register in which the bonds or debentures transferred have been registered. Any holder of a bond or debenture may cause the registration thereof to be transferred from the register kept in any place to that kept in some other place. All details, respecting the registration and transfer of the bonds or debentures not provided for by this act, may be

provided for by order of the Lieutenant-Governor in Council.

7. Nevertheless, the holder of any registered bond or debenture may claim and obtain in exchange therefor, one payable to bearer, with interest coupons thereto attached; and the holder of such bond or debenture may exchange the same for one payable to order. The Lieutenant-Governor in Council may determine the conditions, the manner and the cost of effecting such exchange.

8. This Act shall come into force on the day of its sanction.

46 V.I.C., CAP. XI.

An Act to authorize the raising by way of loan of an additional sum for the requirements of the Province.

[Assented to 30th March, 1883.]

HER MAJESTY, by and with the advice and consent of the Legislature of Quebec, enacts as follows:

1. In addition to the sum now remaining unborrowed and negotiable of the loan authorized by the Act 45 Vict., cap. 18, the Lieutenant Governor in Council may authorize the provincial treasurer to procure by way of loan for the use of the province, as set forth in the above cited act, the further sum of five hundred thousand dollars.

2. Such additional sum shall be deemed to form part of the loan authorized by the act above cited, and shall be effected in the same manner and be subject to the same provisions, as if it had originally been a portion of such loan, and as if such loan had been authorized to the extent of three millions five hundred thousand dollars.

3. The bonds or debentures, for the amount remaining at any time unborrowed of the loan above mentioned, and for the additional amount hereby authorized, may, notwithstanding the provisions of section 3 of the act above cited, be issued in sterling, for sums of one hundred pounds each, and may be registered at any place within the United Kingdom.

4. Notwithstanding the provisions of section 3 of the act above cited, such bonds and debentures may bear interest at the rate of four per centum per annum, and may be issued for such a nominally additional and proportionate amount as may be, from time to time, required.

5. This Act shall come into force on the day of its sanction.

APPENDIX C.

TAXES ON CORPORATIONS.

45 VIC., CAP. XXII.

An Act to impose certain direct taxes on certain Commercial Corporations.

[Assented to 27th May, 1882.]

HER MAJESTY, by and with the advice and consent of the Legislature of Quebec, enacts as follows:

1. In order to provide for the exigencies of the public service of this Province, every Bank carrying on the business of banking in this province, every Insurance Company accepting risks and transacting the business of insurance in this province, every incorporated Company carrying on any labor, trade or business in this province, every incorporated Loan Company making loans in this province, every incorporated Navigation Company running a regular line of steamers, steamboats or other vessels in the waters of this province, every Telegraph Company working a telegraph line, or part of a telegraph line, in this province, every Telephone Company working a telephone line in this province, every City Passenger Railway or Tramway Company working a line of railway or tramway in this province, and every Railway Company working a railway or a part of a railway in this province, shall, annually, pay the several taxes mentioned and specified in section three of this act, which taxes are hereby imposed upon such commercial corporations respectively.

2. The term Bank includes Savings Banks; the term Insurance Company comprises Life, Fire, Inland Marine, Guarantee and Accident Insurance Companies, but does

not include Mutual Insurance Companies organized under the laws of this province ; the term Incorporated Loan Company includes Building Societies ; and the term Incorporated Company does not include companies publishing newspapers or periodicals.

3. The annual taxes, imposed upon and payable by the commercial corporations mentioned and specified in section one of this act shall be as follows :

I. BANKS.

(a.) Five hundred dollars, when the paid up capital of the bank is five hundred thousand dollars or less than that sum ; one thousand dollars when the paid up capital is from five hundred thousand dollars to one million dollars ; and an additional sum of two hundred dollars for each million or fraction of a million dollars of the paid up capital from one million dollars to three million dollars ; and a further additional sum of one hundred dollars for each million or fraction of a million dollars of the paid up capital over three million dollars.

(b.) An additional tax of one hundred dollars for each office or place of business in the Cities of Montreal and Quebec, and of twenty dollars for each office or place of business in every other place.

II. INSURANCE COMPANIES.

(a.) An insurance company carrying on solely the business of life insurance, five hundred dollars.

(b.) An insurance company carrying on any other kind of insurance, four hundred dollars, and when it combines two or more kinds of insurance, including life insurance, an additional sum of fifty dollars for each kind of insurance carried on beyond one.

(c) An additional tax of one hundred dollars for each office or place of business in the Cities of Montreal and Quebec, and of five dollars for each office or place of business established in every other place.

III. INCORPORATED COMPANIES.

(a) One hundred dollars, with an additional sum of fifty dollars for each two hundred and fifty thousand dollars or fraction of two hundred and fifty thousand dollars of the paid up capital of the company over two hundred and fifty thousand dollars.

(b.) An additional tax of fifty dollars for each place of business, factory or workshop in the Cities of Montreal and Quebec, and of twenty dollars for each place of business, factory or workshop in every other place.

IV. INCORPORATED LOAN COMPANIES.

(a.) A company with a fixed capital, four hundred dollars, with an additional sum of fifty dollars for each million dollars or fraction of one million dollars of the paid up capital of the company, over one million dollars.

(b.) A company without a fixed capital, one hundred dollars.

(c.) An additional tax of one hundred dollars for each office or place of business in the Cities of Montreal and Quebec, and of fifty dollars for each office or place of business in every other place.

V. INCORPORATED NAVIGATION COMPANIES.

(a.) One hundred dollars when the paid up capital is one hundred thousand dollars or less; two hundred dollars when the paid up capital is from one hundred thousand dollars to five hundred thousand dollars; with an additional sum of one hundred dollars for each five hundred

thousand dollars or fraction of five hundred thousand dollars of the paid up capital of the company, over five hundred thousand dollars; but not to exceed a maximum of one thousand dollars.

VI. TELEGRAPH COMPANIES.

- (a.) One thousand dollars.
- (b.) An additional tax of five dollars for each office.

VII. TELEPHONE COMPANIES.

- (a.) Five hundred dollars.
- (b.) An additional tax of one hundred dollars for the principal station in the Cities of Montreal and Quebec, and of fifty dollars for the principal station in every other place.

VIII. CITY PASSENGER RAILWAY OR TRAMWAY COMPANIES.

- (a.) Fifty dollars for each mile of railway or tramway worked.

IX. RAILWAY COMPANIES.

- (a.) The railway companies mentioned in the Schedule of this act, twenty dollars for each mile of railway worked.
- (b.) All other railway companies, five dollars for each mile of railway worked.

4. Such taxes shall be payable on the first juridical day of the month of July in each year.

5. The principal tax, hereby imposed, shall be paid annually to the license inspector of the revenue district in which the commercial corporation has its chief or head office; and, in the event of its not having a chief or principal office in this province, to the license inspector for the revenue district of Quebec.

The additional tax shall be paid annually to the license inspector of the revenue district in which the office, place of business, factory or workshop, for which it is payable, is situated.

6. If any such annual tax be not paid, the same may be recovered with legal interest thereon from the date upon which such tax became due, by an action brought in his own name on behalf of Her Majesty by the license inspector of the revenue district in which such tax was payable.

7. All actions for the recovery of such taxes shall be brought in the judicial district in which they are payable, either before the Circuit Court or the Superior Court, according to the competency of the court with reference to the amount claimed.

8. Costs shall not be adjudged against the license inspector in any action instituted by him under this Act; but on the recommendation of the tribunal, the provincial treasurer may, in his discretion, pay to the commercial corporation in favor of which judgment has been rendered, the costs to which he may deem it equitably entitled.

9. The clerks or secretary-treasurers of every municipal corporation shall annually, on or before the first day of June, return to the provincial treasurer the names of all commercial corporations of the nature of those mentioned in this act, established or doing business within their respective municipalities, specifying the number of offices, places of business, factories or workshops of each; and in default of so doing they shall severally be liable to a fine of twenty-five dollars, and, in default of payment of such fine to an imprisonment of twenty-five days.

10. The taxes imposed by this act shall form part of the consolidated revenue fund of the province.

11. Any proportion of such taxes may be applied, from time to time, by the provincial treasurer, under the direction of the Lieutenant-Governor in Council, to the payment of the expenses incurred for the carrying out of this act.

12. This Act shall come into force on the day of its sanction.

SCHEDULE.

Railway Companies towards the construction of whose railways public moneys have been expended or have been appropriated either by this Province or by the heretofore Province of Canada.

Canadian Pacific Railway Company, for that portion, in the Province, of its railway extending from Montreal to St. Jérôme, Aylmer and Ottawa City, together with the St. Lin and St. Eustache Branches.

Grand Trunk Railway Company of Canada, for that portion of its railway in the Province.

Montreal, Portland and Boston Railway Company.

North Shore Railway Company.

The International Railway Company.

The Lake Champlain and St. Lawrence Junction Railway Company.

The Missisquoi Valley Railway Company.

The Montreal and Laurentian Colonization Railway Company.

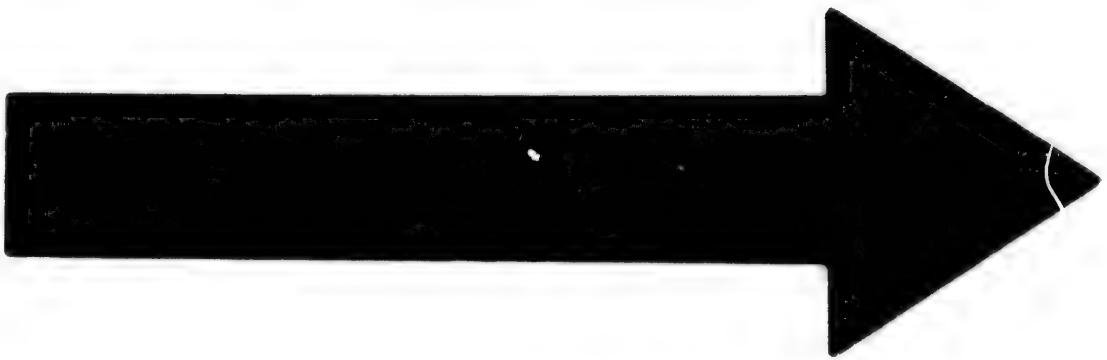
The Pontiac Pacific Junction Railway Company, for that portion of its railway in the Province.

The Quebec Central Railway Company.

The Quebec and Lake St. John Railway Company.

The South Eastern Railway Company.

The Waterloo and Magog Railway Company.



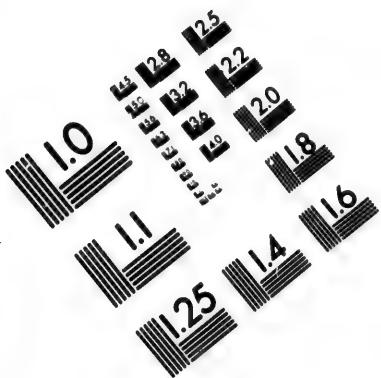
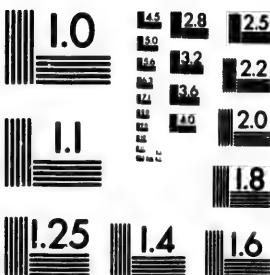
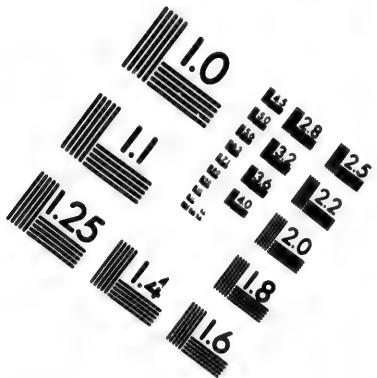
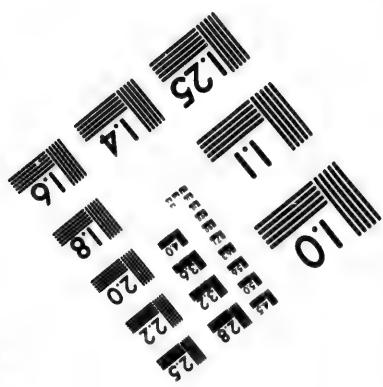


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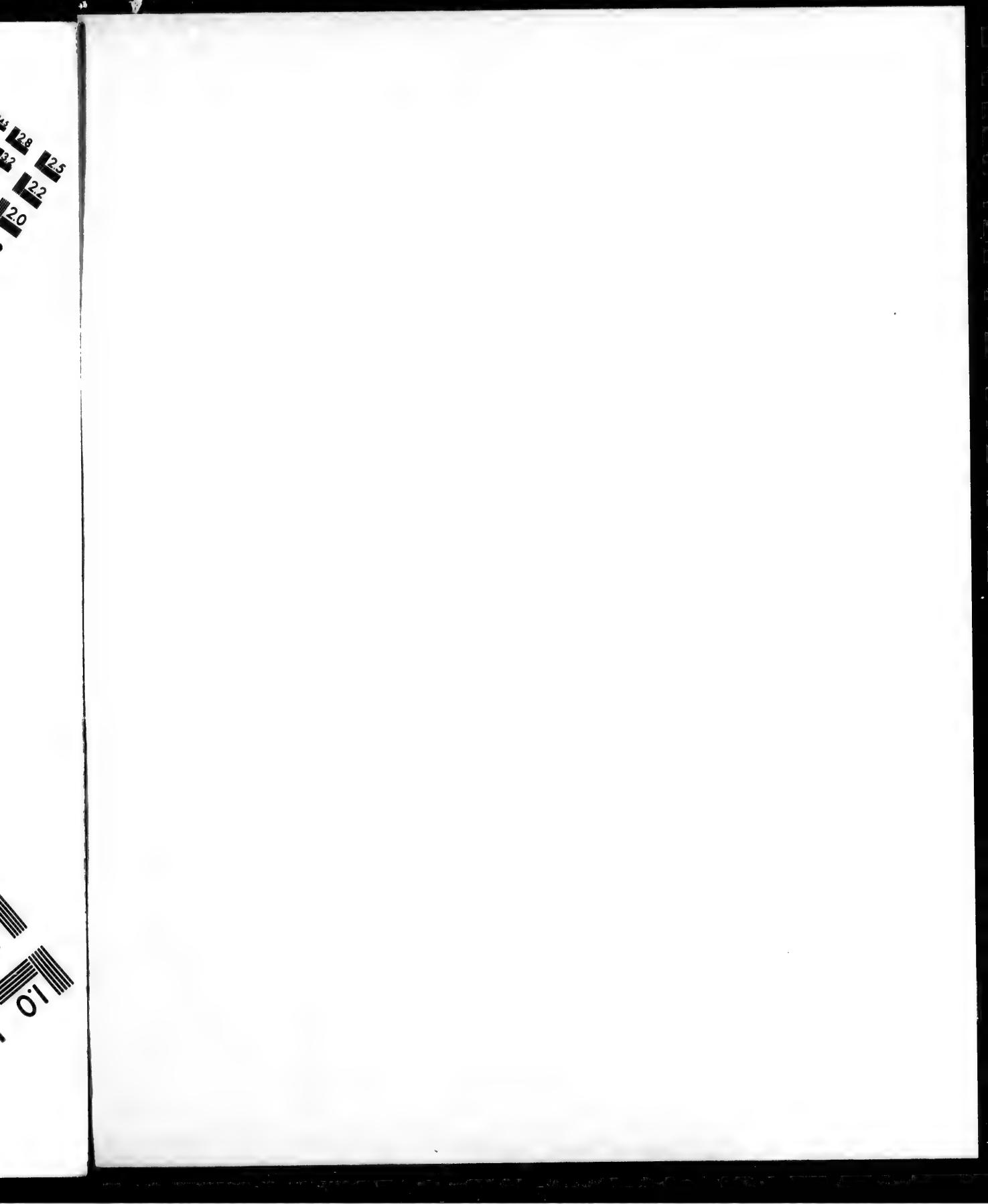


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46 VIC., CAP. VII.

An Act to amend the Act 45 Vict., cap. 22, intituled: "An Act to impose certain direct taxes on certain Commercial Corporations.

[Assented to 30th March, 1883.]

HER MAJESTY, by and with the advice and consent of the Legislature of Quebec, enacts as follows:

1. Section 2 of the Act 45 Vict., cap. 22, is amended, by adding at the end thereof the following words: "nor societies or establishments, in this province, for the manufacture of butter or cheese, or of both combined, established under the act 45 Vict., chap. 65, nor the Industrial Dairy Society of the Province of Quebec, established by the act 45 Vict., chap. 66, nor the mutual insurance companies recognized by or established under the act 45 Vict., chap. 51, nor those established under the act 42-43 Vict., chap. 39, and its amendments, nor the companies established for the construction and maintenance of toll-bridges, nor associations or companies established for drainage, agricultural or colonization purposes.

2. This Act shall come into force on the day of its sanction.

APPENDIX D.

PROVINCIAL AUDITOR.

46 V.I.C., C.A.P. IV.

An Act respecting the Provincial Auditor, the Treasury Board and Public Accounts.

[*Assented to 30th March, 1883.*]

WHEREAS the duties imposed upon the Auditor of Public Accounts render it advisable that the tenure of his office should be such as to ensure perfect independence in the exercise of his functions, and whereas it is desirable to provide for the more complete examination of the Public Accounts of the Province and for the reporting thereon to the Legislative Assembly; Therefore, Her Majesty, by and with the advice and consent of the Legislature of Quebec, enacts as follows:

PROVINCIAL AUDITOR.

1. The Auditor, whose office is created by section 20 of "The Treasury Department Act" (31 Vict., chapter 9,) shall be called the "Provincial Auditor of Quebec."

2. The Provincial Auditor shall be paid out of the Consolidated Revenue Fund a salary of two thousand four hundred dollars.

3. The Provincial Auditor shall hold office during good behavior, but shall be removable by the Lieutenant Governor upon an address of the Legislative Council and the Legislative Assembly.

4. The Provincial Auditor shall have power to make, from time to time, orders and rules for the conduct of the internal business of the Audit Branch of the Treasury Department, subject however to the approval of the Treasury Board.

In the absence of the Provincial Treasurer he may suspend any employee of the Audit Branch who refuses or neglects to obey his orders or whose conduct he may deem blameworthy.

AUDIT.

5. The Provincial Auditor shall classify all appropriations of public moneys for each fiscal year, and any special warrants which may be issued, and shall keep posted up a book to be called the "Appropriation Book," containing, under separate and distinct heads, an account of every such appropriation, whether permanent or annual, and of every such special warrant; entering under each head the amounts drawn on account of such appropriation or special warrant, with dates and names of the parties to whom payments are issued.

6. The Deputy Heads of the several departments, or the officers and other persons charged with the expenditure of public moneys shall respectively audit the details of the accounts of the several services in the first instance, and be responsible for the correctness of such audit.

7. All public accounts, relating to the receipts or expenditure of the Province of Quebec, shall be examined by the Provincial Auditor on behalf of the Legislative Assembly.

Each account may be examined, under direction of the Provincial Auditor, by such officer or clerk in the Audit Branch of the Treasury Department as he may direct; and such officer or clerk shall certify to the due examination of such account.

The Provincial Auditor shall certify that each account has been examined by himself or under his direction and is correct.

In the examination of accounts relating to expenditure, the Provincial Auditor shall ascertain, first, whether the payments, which the accounting department has charged, are supported by vouchers or proof of payment; and second, whether the money expended has been applied to the purpose or purposes for which the appropriation from which it was taken was intended to provide.

8. The Provincial Auditor shall have free access, at all convenient times, to the books of accounts and other documents of the several departments, and may require such departments to furnish him, from time to time, or at regular periods, with accounts of the cash transactions of such departments respectively.

9. The Provincial Auditor shall report to the Legislative Assembly, through the Provincial Treasurer, every case in which it may appear to him that an appropriation has been exceeded, or that money, received by a department from other sources than the appropriations for the year, has not been applied or accounted for according to the directions of the Legislature, or that a sum charged against an appropriation is not supported by proof of payment, or that a payment so charged did not occur within the period of the account, or was for any other reason not properly chargeable against the appropriation.

10. If the Provincial Treasurer does not present to the Legislative Assembly, with the public accounts at the time hereafter provided, any report so made by the Provincial Auditor, the latter shall forthwith himself transmit such report.

11. The Provincial Auditor may examine any person, on oath or affirmation, on any matter pertinent to any account submitted to him for audit, and may administer such oath or affirmation to any person whom he may desire to examine.

ANNUAL PUBLIC ACCOUNTS.

12. The Provincial Auditor shall, as soon as practicable after the close of each fiscal year, examine and submit to the Provincial Treasurer, to be laid before the Legislative Assembly, the Public Accounts of such year, together with a statement of the appropriations, whether permanent or annual, and of any special warrants for that year and of the amounts expended under each appropriation and special warrant.

13. The Provincial Treasurer shall lay the Public Accounts and the Auditor's statement of appropriations before the Legislative Assembly, on or before the thirty-first day of December following the expiration of the fiscal year to which they relate, if the Legislature be sitting, and if not sitting, then within one week after it shall be next assembled.

TREASURY BOARD.

14. There shall be a Treasury Board to examine into and report on all matters referred to it by the Provincial Treasurer, and for the purposes stated in this act.

15. The Treasury Board shall consist of the Provincial Treasurer, the Commissioner of Crown Lands, and the Attorney General.

The Provincial Treasurer shall be the Chairman of the Board, and the Assistant Provincial Treasurer shall be, by virtue of his office, the Secretary of the Board.

16. The Treasury Board may, on report of the Provincial Auditor, make regulations respecting the method of book-keeping to be used in the several departments and by the several sub-accountants of the province, the issuing of warrants and the accounting for public moneys, and may, from time to time, amend or revoke any such regulations.

17. If the auditor has refused to certify that a warrant may issue, on the ground that the money is not justly due, or that it is in excess of the authority granted by council, or, for any reason other than that, there is no legislative authority, then upon a report of the case, prepared by the Provincial Auditor and by the Assistant Provincial Treasurer, the Treasury Board shall be the judge of the auditor's objection, and may sustain him or order the issue of the warrant, in its discretion.

18. The Treasury Board may examine any person on oath or affirmation, on any matter referred to it by the Treasurer, and such oath or affirmation may be administered by any member of the Board.

19. Sections 43, 44 and 45 of the Treasury Department Act, (31 Victoria, chapter 8,) shall apply to the Treasury Board; and the words "Board of Audit," wherever they occur in such sections, are replaced by the words "Treasury Board."

CANCELLATION OF DEBENTURES.

20. The Provincial Auditor and the Assistant Provincial Treasurer shall, under the supervision of the Provincial Treasurer, examine and cancel all provincial debentures, provincial treasury notes, and other securities respecting the debt of the province, which may, from time to time, be redeemed.

REPEALING CLAUSE.

21. Sections 34 to 42, both included, and section 48 of the Treasury Department Act (31 Victoria, chapter 9), and the act 42-43 Victoria, chapter 5, are repealed.

PROMULGATION.

22. This Act shall come into force on the first day of July, 1883.

APPENDIX E.

LICENSES.

46 V.I.C., CAP. V.

An Act respecting certain License Duties imposed for the raising of Revenue for the purposes of the Province.

[Assented to 30th March, 1883.]

WHEREAS doubts have arisen as to the constitutionality of certain provisions contained in the Quebec License Law of 1878 and the amendments thereto; and whereas it is expedient to make such provision as will ensure the collection of the revenue derivable from the duties imposed and payable for the different licenses specified in the act above mentioned, as amended;

Therefore, Her Majesty, by and with the advice and consent of the Legislature of Quebec, enacts as follows:

1. It is declared that the duties payable for licenses imposed by section 63 of the Quebec License Law of 1878, as replaced by section 17 of the act 43-44 Vict., chap. 11, were so imposed in order to the raising of a revenue for the purposes of this Province, under the power conferred upon the Legislature of this Province by the 9th paragraph of section 92 of "The British North America Act, 1867."

2. In order to provide for the exigencies of the public service of this Province, every person who, within the limits of this Province:

1. Keeps any inn or temperance hotel,
2. Keeps any restaurant or steamboat bar,
3. Keeps any liquor shop, wholesale or retail,
4. Keeps any railway buffet or tavern at the gold mines,

5. Sells intoxicating liquors,
6. Carries on the trade or business of auctioneer, pawn-broker, pedlar, or ferryman between the banks of the St. Lawrence, between the city of Montreal and the town of Longueuil, between the city of Montreal and the village of Laprairie, and between the town of Lachine and Caughnawaga,
7. Keeps for gain any billiard table,
8. Keeps a powder magazine or sells powder,
9. Gives any equestrian representation or exhibition of wild animals, known and designated as circus and menagerie, or
10. Carries on the trade of bottler.

Shall be liable and bound to pay, annually, the license duties and fees imposed by the Quebec License Law of 1878, as amended, and such duties, which are hereinafter mentioned, are hereby, in so far as may be necessary, again imposed upon every such person.

The term "person," hereinabove employed, includes corporations and clubs.

3. The annual duties, imposed upon and payable by the persons mentioned and specified in section 2 of this act, are as follows:

I.

Licenses for the sale of intoxicating liquors.

1. Each license for an inn:
 - a. In the city of Montreal, two hundred dollars, if the annual value or rent of the premises occupied, is less than four hundred dollars;—three hundred dollars, if the annual value or rent is four hundred dollars and less than eight hundred dollars;—and four hundred dollars, if the annual value or rent is eight hundred dollars or more;

- b. In the city of Quebec, one hundred and twenty-five dollars, if the annual value or rent is less than two hundred dollars;—one hundred and fifty dollars, if the annual value or rent is two hundred dollars, and up to four hundred dollars;—and two hundred and fifty dollars, if the annual value or rent is four hundred dollars and less than eight hundred dollars;—and three hundred dollars, if the annual value or rent is eight hundred dollars or more;
- c. In every other city, one hundred dollars;
- d. In every incorporated town, eighty-five dollars;
- e. In every village regulated under the authority of the municipality, seventy dollars;
- f. In every section of organized territory, outside of a city, town or village, fifty-five dollars;
- g. In every territory not organized, thirty-five dollars.

2. Each license for a club, in which intoxicating liquors are sold:

- a. In the city of Montreal, eighty dollars;
- b. In the city of Quebec, fifty dollars;
- c. In every other part of the Province, forty dollars.

3. Each license for a restaurant or railway buffet:

- a. In the city of Montreal, two hundred dollars, if the annual value or rent of the premises occupied is less than four hundred dollars;—three hundred dollars, if the annual value or rent is four hundred dollars and less than eight hundred dollars;—and four hundred dollars, if the annual value or rent is eight hundred dollars or more;
- b. In the city of Quebec, one hundred and fifty dollars, if the annual value or rent is less than four hundred dollars;—and two hundred and fifty dollars, if the annual value or rent is four hundred dollars or more;

- e. In every other city, ninety dollars;
 - d. In every incorporated town, seventy dollars;
 - e. In every other part of organized territory, fifty-five dollars.
- 4. Each license for a steamboat bar, one hundred and fifty dollars.
- 5. Each license for a tavern at the mines or in any mining district or division, such sum as the Lieutenant Governor, in Council, may determine, provided that, in no case, shall such sum be less than fifty dollars.
- 6. Each retail liquor shop license:
 - a. In the cities of Montreal and Quebec, fifty per centum of the annual value or rent of the premises occupied; provided that, in no case, shall such license-duties be less than seventy dollars, or more than one hundred and fifty dollars;
 - b. In every other city, seventy dollars;
 - c. In every incorporated town, sixty dollars;
 - d. In every other organized section of territory, fifty dollars;
 - e. In every unorganized territory, twenty-five dollars.
- 7. Each wholesale liquor shop license:
 - a. In the cities of Montreal and Quebec, fifty per centum of the annual value or rent of the premises occupied; provided that, in no case, shall such license-duties be less than one hundred dollars, or more than two hundred dollars;
 - b. In every other city, eighty dollars;
 - c. In every incorporated town, seventy dollars;
 - d. In every other part of organized territory, sixty dollars.

8. Each bottler's license:

- a. In the cities of Montreal and Quebec, fifty dollars;
- b. In any other part of the Province, forty dollars.

9. Each license on the sale, for medicinal purposes or for use in divine worship, of intoxicating liquors in a municipality in which a prohibitory by-law is in force:

- a. In every city, twenty dollars;
- b. In every incorporated town, ten dollars;
- c. In every village, two dollars;
- d. In every section of organized territory, outside of a city, town or village, one dollar.

II.

Licenses for Temperance Hotels.

10. Each temperance hotel license, five dollars.

III.

Auctioneers' Licenses.

11. Each auctioneer's license:

- a. In the cities of Quebec and Montreal, eighty-five dollars;
- b. In all other cities and towns, sixty dollars;
- c. In every other part of the Province, twenty-five dollars.

12. Each separate license for the employment of an assistant, agent, servant or partner, as crier, by any auctioneer:

- a. In the cities of Quebec and Montreal, thirty-five dollars;
- b. In all other cities and towns, twenty-five dollars;
- c. In every other part of the Province, fifteen dollars.

IV.

Pawnbrokers' Licenses.

13. Each pawnbroker's license, one hundred and twenty-five dollars.

V.

Pedlars' Licenses.

14. Each pedlar's license, for one judicial district, twenty dollars, and for each additional judicial district, ten dollars.

VI.

Ferry Licenses.

15. Each ferry license, such sum as may be fixed by the Lieutenant-Governor, in Council, under sections 58 and 163 of the Quebec License Law of 1878.

VII.

Billiard Table Licenses.

16. Each billiard table license, other than for a club :

a. In incorporated cities and towns :

1. Where not more than two tables are kept by the same person, and in the same building, forty dollars for each table;
2. When there are more than two, for the third and fourth table, twenty dollars each;
3. For the fifth and sixth tables, fifteen dollars each;
4. And for each table beyond six, ten dollars;

b. And in every other section of organized territory, twenty dollars for each table.

17. Each license for a billiard table in a club :

- a.* In the city of Montreal, twenty dollars;
- b.* In the city of Quebec, fifteen dollars;
- c.* In every other part of the Province, ten dollars.

18. Each license for a bagatelle, pigeon-hole, or Mississippi board:

In every section of organized territory, fifteen dollars.

VIII.

Powder Magazine Licenses.

19. Each powder magazine license, fifty dollars.

20. Each license on the sale of powder or on the keeping of it on sale:

a. In the cities of Quebec and Montreal:

1. By wholesale and retail, twenty dollars;
2. By retail only, eight dollars;

b. In every other city:

1. By wholesale and retail, ten dollars;
2. By retail only, five dollars;

c. In every incorporated town:

1. By wholesale and retail, five dollars;
2. By retail only, two dollars and fifty cents;

d. In any other organized part of the Province:

1. By wholesale and retail, two dollars and fifty cents;
2. By retail only, one dollar.

A quantity of twenty-five pounds or more, or a dozen canisters, of one pound each, sold at any one time, is deemed to be sold wholesale, and a less quantity than that hereinabove mentioned, is deemed to be a sale by retail.

IX.

Circus or Menagerie Licenses.

21. Each license on the opening and exhibiting a circus or equestrian representation, menagerie, or caravan of wild animals:

- a.* In the cities of Quebec and Montreal, and within a radius of three miles of each of these cities, two hundred dollars, for each day of the representation or exhibition of the same;—and for every side-show, twenty dollars for each day;
- b.* In other parts of the Province, one hundred dollars for each day;—and for every side-show, ten dollars for each day.

In addition to the duties hereinabove mentioned, there shall be payable on each license a fee of one dollar to the Collector of Provincial Revenue.

4. Such license-duties shall be payable for the term of one year, to be reckoned from the first day of May, in one calendar year, to the thirtieth day of April in the following calendar year, or for any part of such year during which any person may do any of the things or follow any of the callings mentioned in section 2 of this act.

5. Such license-duties shall be payable on the first juridical day of the month of May in each year, or so soon thereafter as any person, liable for the payment thereof, shall begin to do any of the things or follow any of the callings mentioned in section 2 of this act.

6. Such license-duties shall be payable, without any demand being necessary, at the office of the Collector of Provincial Revenue of the Revenue district, in which the thing has been done or the pursuit has been followed, by reason of which they are payable, to the Collector of Provincial Revenue for such Revenue district.

7. Any person, neglecting or refusing to pay the license-duty payable by him, shall be liable for such neglect or refusal to a fine equal to the amount of such duty and one half of such amount added thereto.

8. Every prosecution for such neglect or refusal to pay a license-duty shall be brought in the judicial district wherein the same should have been paid.

9. All such prosecutions shall be brought before two Justices of the Peace, or any judge of the Sessions of the Peace, Recorder, Police Magistrate, or Justice of the Peace having the powers of two Justices of the Peace.

10. All such prosecutions shall be brought in the name of the Collector of Provincial Revenue to whom such license-duty should have been paid.

11. In default of payment of any fine imposed under this act, the person condemned to pay the same, shall be imprisoned and detained in the common gaol during a period of not less than three months or more than six months.

12. Every judgment or conviction under this act shall contain a condemnation of the defendant to such imprisonment in default of the payment of the fine.

13. The license duties mentioned in section 3 shall form part of the Consolidated Revenue Fund of the Province.

14. All fines recovered under this act shall be applied as follows:

1. If imposed in the Revenue District of Montreal or of Quebec, a sum equal to the license-duty, which the defendant should have paid, with twenty-five per cent added thereto, shall be paid to the Provincial Treasurer and form part of the Consolidated Revenue Fund; the balance of the fine shall belong to the Collector of Provincial Revenue, who, however, shall pay one-half of such balance to the informer, if there be one.

2. If imposed in any other Revenue District, a sum equal to the license-duty, which the defendant should have paid, with ten per cent added thereto, shall be paid to the Provincial Treasurer and form part of the Consolidated Revenue Fund; the balance of the fine shall belong to the Collector of Provincial Revenue, who, however, shall pay one-half of such balance to the informer, if there be one.

15. The definitions, contained in section 1 of the Quebec License Law of 1878, as amended, shall apply to this act, save and except those contained in paragraphs *q*, *w* and *aa*.

16. This Act shall come into force on the day which shall be fixed for that purpose by proclamation of the Lieutenant Governor in Council.

APPENDIX F.**PROVINCIAL REVENUE.****46 VIC., CAP. VI.**

An Act to change the title of the Revenue Officer styled License Inspector.

[Assented to 30th March, 1883.]

HER MAJESTY by and with the advice and consent of the Legislature of Quebec, enacts as follows:

1. The Revenue Officer, called in the Quebec License Law of 1878 and in the Act 45 Victoria, chapter 22, "License Inspector," and in the Municipal Code "Collector of Inland Revenue," shall cease to be so styled and shall be called: "Collector of Provincial Revenue."
2. Such change of name shall not apply to or affect unexecuted judgments or pending cases.
3. This Act shall come into force on the day of its sanction."

46 VIC., CAP. XV.

An Act to aid the maintenance of Common Gaols.

[Assented to 30th March, 1883.]

HER MAJESTY, by and with the advice and consent of the Legislature of Quebec, enacts as follows:

1. Sections 3, 4 and 5 of the Act 39 Victoria, chapter 8, and the Act 40 Victoria, chapter 7, are repealed.

2. The corporation of any city, town, village or rural municipality, within the limits of which has been committed any offence, punishable under the Statute of Canada, 32-33 Victoria, chapter 28, respecting vagrants, or under the first five paragraphs of section 11 of chapter 102 of the Consolidated Statutes for Lower Canada, in the places to which these paragraphs apply, or any contravention of the by-laws of the council of such city, town, village, or rural municipality, shall be bound, if the offender has been sentenced to imprisonment in the common gaol of any district, to pay to the Government a sum of fifteen cents for each day such offender shall be so detained in gaol.

3. The sums, which may become due under the preceding section, shall form part of the Consolidated Revenue Fund of this Province; and they shall be payable, by cities and towns, quarterly on the first juridical day of the months of July, October, January and April, and by other municipalities, annually, on the first juridical day of the month of July.

4. The Sheriff of every district shall, at the beginning of each month, prepare and transmit, to the proper Collector of Provincial Revenue, a statement of the sums which may so become due, during the preceding month, by each of the several municipal corporations in his district; and the Collector of Provincial Revenue shall, on receiving such statement, forthwith send to the clerk or secretary-treasurer of each municipal corporation therein mentioned, a statement certified by him of the sums due by it, with a notice to pay the amount due into his hands, on the first juridical day of the quarter next ensuing, or on the first juridical day of the month of July then next, as the case may be.

5. In default of payment by any municipal corporation of the amount due by it, on any of the days above specified,

the same may be recovered, with costs, by an action, brought in his own name, on behalf of Her Majesty, by the Collector of Provincial Revenue, before any competent court.

6. It shall be lawful for any such corporation, which shall have paid any sum of money to the government for the imprisonment of any such offender, to obtain the repayment thereof by suit and distress, levied in the usual manner on the property, moveable or immovable, of such offender or of those who are obliged by law to support or provide for him, if he be a minor.

7. This Act shall come into force on the first day of July, 1883.

46 VIC., CAP. XVII.

An Act respecting the collection of municipal contributions to the Building and Jury Fund.

[*Assented to 30th March, 1883.*]

HER MAJESTY, by and with the advice and consent of the Legislature of Quebec, enacts as follows:

I. The last paragraph but one of sub-section 12 of section 15 of chapter 109 of the Consolidated Statutes for Lower Canada is repealed, and the following substituted therefor:

“And such contributions shall be paid by such municipalities, respectively, to the Collector of Provincial Revenue for the Revenue District in which they are respectively situate, on the first juridical day of the month of July in each year; and in default of payment by any municipality of the amount due by it on the day above specified in each year, the same may be recovered, with costs, by an action

brought, in his own name, on behalf of Her Majesty, by the Collector of Provincial Revenue, before any competent court.

Each Collector of Provincial Revenue shall pay over the amounts collected by him to the Sheriff of the district to the Building and Jury Fund of which they respectively belong; and he shall at the same time transmit a statement of such payments to the Provincial Treasurer."

2. Section 8 of the Act 31 Victoria, chapter 16, is repealed.
3. This Act shall come into force on the day of its sanction.

46 VICT., CAP. XVIII.

An Act respecting the collection of the cost of maintaining the Insane.

[Issented to 30th March, 1883.]

HER MAJESTY, by and with the advice and consent of the Legislature of Quebec, enacts as follows:

1. Section 33 of the Act 43-44 Vict., cap. 14 is amended, by striking out the words: "sheriff of the district in which the asylum is situated," in the third and fourth lines, and by replacing them by the following words: "provincial treasurer."

2. Section 34 of the said act is repealed and replaced by the following:

"34. On receiving such lists, the provincial treasurer shall, without delay, cause a detailed statement to be prepared, for every municipality given in such lists as the last domicile of any insane person therein mentioned, of the sums of money due by it for its half of the cost of maintenance of such insane persons for the preceding year. He

shall cause such statement to be forthwith transmitted to the collector of provincial revenue for the district in which such municipality is situated.

Upon receipt of such statement, the collector of provincial revenue shall forward by registered letter, to the secretary treasurer or to the treasurer of such municipality, a copy duly certified by him, of the statement, with a notice to pay to him, on or before the first day of March then next, the amount due by it for such contribution."

3. Section 36, of the said act is amended, by striking out the words "sheriff of the district" in the first line, and replacing them by the words "proper collector of provincial revenue"; and by striking out the last paragraph of such section.

4. This act shall not apply to contributions for the years previous to the first day of January, one thousand eight hundred and eighty-three.

APPENDIX C.

COMMON SCHOOL FUND.

46 V.I.C., CAP. XXII.

An Act to provide for a final settlement of the Common School Fund.

[*Assented to 30th March, 1883.*]

WHEREAS, by chapter 26 of the Consolidated Statutes of Canada, one million acres of public lands, which were taken in the Huron Tract, were specially appropriated to the support of common schools and the establishment of township and parish libraries, and the proceeds of the sale of such public lands were to be invested and applied towards forming a fund for such purposes, of which the revenue should, from year to year, be apportioned between Upper Canada and Lower Canada, in proportion to the relative numbers of the population of the same, as ascertained by the census immediately preceding each division ; save and except one fourth of the proceeds of the lands sold between the 14th June, 1853, and the 6th March, 1861, which was appropriated to the Upper Canada Improvement Fund, and six per cent on the amount of collections for expenses of management ;

Whereas, at the time of Confederation, the sum collected, as well from the sale of the Public Lands appropriated as above mentioned, as from the sale of other Public Lands likewise appropriated to the Common School Fund, which remained in trust in the keeping of the Government of the Dominion of Canada, after deduction of the share belonging to the Upper Canada Improvement Fund, amounted to

\$1,608,539.29 ; the collections made by the Government of the Province of Ontario, on account of the Common School Fund, amounted on the 31st December, 1881, after deduction of six per cent for expenses of management and the share belonging to the Upper Canada Improvement Fund, to the sum of \$814,841.98, to which have to be added the collections of the year 1882 ; and a considerable amount remains to be collected ;

Whereas certain lands, belonging to the common school fund above mentioned, remain unsold ;

Whereas it is desirable that the share in this fund, which belongs to the Province of Quebec, should be finally settled and invested, in accordance with the provisions of the above mentioned chapter of the Consolidated Statutes of Canada, and of the arbitrators' award dividing the assets and liabilities of the Provinces of Ontario and Quebec ;

Therefore, Her Majesty, by and with the advice and consent of the Legislature of Quebec, enacts as follows :

1. It shall be lawful for the Lieutenant Governor in Council, to agree with the Government of the Province of Ontario, upon an amount to be paid by it, for the acquisition by it of the uncollected balance of the price of lands appropriated to the Common School Fund, distinguishing the amount due for lands sold between the fourteenth day of June, 1853, and the sixth day of March, 1861, from the amount due for lands sold before and after that period and also for the acquisition by that government of the unsold lands belonging to the same fund.

2. It shall moreover be lawful for the Lieutenant Governor in Council to enter into an agreement with the Government of the Province of Ontario, for the purpose of effecting a final division of the Common School Fund between the two Provinces.

3. The agreements so made shall be submitted to the approval and confirmation of the Legislature, and shall be obligatory, as regards the Province of Quebec, only after such confirmation.

4. The sum, which will appertain to the Province of Quebec under the agreement which may be entered into for the division of the Common School Fund in the amount collected by the Government of the Province of Ontario, and in the sum which may be agreed upon for the acquisition, by that government, of the uncollected amount and of the unsold lands, shall be paid by the Government of Ontario to the Government of the Dominion of Canada, to be invested by it, conformably to section 3 of chapter 26 of the Consolidated Statutes of Canada, on account of the Province of Quebec, together with the latter's share of the sum which, at the time of Confederation, remained in trust in the keeping of the Government of the Province of Canada.

5. The share in the Common School Fund, belonging to the Province of Quebec, shall remain in trust, in the keeping of the Government of the Dominion of Canada, to form a perpetual fund, as provided by the second paragraph of section 3 of chapter 26 of the Consolidated Statutes of Canada, and by the award rendered in the arbitration between the Provinces of Ontario and Quebec, for the support of Common Schools and the establishment of township and parish libraries.

6. This Act shall come into force on the day of its sanction.

APPENDIX H.

PETITION OF RIGHT.

46 V.I.C., CAP. XXVII

An Act respecting the Petition of Right.

[Assented to 30th March, 1883.]

WHEREAS it is expedient to make provision for the institution of suits against the Crown, in the Province of Quebec, by Petition of Right; Therefore, Her Majesty, by and with the advice and consent of the Legislature of Quebec, enacts as follows:

1. This act may be cited as "The Quebec Petition of Right Act."

2. Any person, who seeks relief against the government of this Province, whether it be a revendication of moveable or immovable property, or a claim for the payment of money on an alleged contract, or for damages, or otherwise, may address a Petition of Right to Her Majesty.

3. The Petition of Right shall be addressed to Her Majesty, in the words or to the effect of Form No. 1 in the Schedule of this Act, and shall state the names, the occupation or quality, and the domicile of the suppliant and of the attorney, if any, by whom the same is presented, and shall set forth with convenient certainty the facts entitling the suppliant to relief, observing the provisions of article 52 of the Code of Civil Procedure; and it shall be signed by such suppliant or his attorney.

4. The petition must be supported by an affidavit of the suppliant or of a competent person attesting the truth of the facts therein alleged.

5. The Petition shall be left with the Provincial Secretary for submission to the Lieutenant Governor, in order that he may consider it, and, if he think fit, grant his fiat that right be done.

No fee is payable on leaving or upon receiving back the petition.

6. Upon the Lieutenant Governor's fiat being obtained, the petition and fiat is filed in the office of the Prothonotary for the District of Quebec, of the Superior Court for the Province of Quebec, which Court, sitting in the District of Quebec, has exclusive original jurisdiction in matters of Petition of Right.

7. The suppliant must, at the time he files his petition in the Prothonotary's Office, produce and file the written proofs which he has alleged in support of his claim, together with an inventory of such exhibits, and he must also deposit a sum of two hundred dollars.

The amount thus deposited is intended to pay the costs of the government, if the Court should grant any; if not, it is returned to the suppliant.

8. A copy of the petition and Lieutenant-Governor's fiat, certified by the Prothonotary, with an endorsement thereon that the deposit has been made, shall be left at the office of the Attorney General of the Province, with a notice, in the words or to the effect of Form No. 2 of the Schedule of this Act, requiring the production of a contestation within thirty days after the date of service.

9. If, within the delay of thirty days, to be established by the production of a certificate of service of the petition,

fiat, and notice, a contestation is not filed, the suppliant proceeds as in a suit in which the defendant fails to appear.

If a contestation is filed, the subsequent proceedings are the same as in an ordinary suit in which the defendant has pleaded.

10. In case any Petition of Right is presented for the recovery of any moveable or immoveable property, which has been granted away or disposed of, by or on behalf of Her Majesty or her predecessors, a writ of summons shall be issued by the Prothonotary, upon the written requisition of the Attorney General or of the suppliant, and shall be served, with a copy of such petition and of the Lieutenant Governor's fiat, certified by the Prothonotary, upon the person in the possession or enjoyment of such property, commanding him to appear before the Court on the day therein mentioned, and to plead to or answer the claim.

11. An appeal lies to the Court of Queen's Bench, sitting in appeal, from the final judgment rendered by the Superior Court on any such petition; but such appeal must be brought within thirty days from the date of the judgment.

12. The ordinary delays and rules of the Code of Civil Procedure apply, in so far as not incompatible, to suits by Petition of Right, in the Superior Court and in Appeal; but all suits by Petition of Right shall be tried by a Judge without a jury, notwithstanding article 348 of the Code of Civil Procedure.

13. The suppliant may be awarded costs or may be condemned to pay costs as in an ordinary suit.

All costs adjudged shall be paid by or to the Provincial Treasurer, as the case may be.

14. When the government is adjudged to surrender or restore moveable property, the suppliant may, after the

expiry of the delay to appeal, or, in case of appeal, fifteen days after the rendering of the judgment in appeal, obtain a writ of attachment in revendication, under which the property is seized and delivered to the suppliant.

15. When the government is adjudged to surrender or restore immoveable property, the suppliant may, after the expiry of the delay to appeal, or, in case of appeal, fifteen days after the rendering of the judgment in appeal, obtain a writ of possession, under which the suppliant is placed in possession.

16. When the government is adjudged to pay costs or a sum of money with or without costs to the suppliant, after the expiry of the delay to appeal, or, in case of appeal, after the rendering of the judgment in appeal, a certified copy of the final judgment, entitling the suppliant to such costs, or to such sum of money with or without costs, may be left at the office of the Provincial Treasurer; and the Provincial Treasurer shall pay out of any moneys in his hands for the time being legally applicable thereto, or which may be thereafter voted by the Legislature for that purpose, the amount of any moneys or costs which have been awarded to the suppliant by the judgment.

17. Nothing in this Act contained shall:—

1. Prejudice or limit, otherwise than is herein provided, the rights, privileges or prerogatives of Her Majesty or Her Successors; or
2. Prevent any suppliant from proceeding as before the passing of this act.

18. This Act shall come into force on the day of its sanction.

SCHEDULE.

FORM No. 1.

Petition.

In the Superior Court of Quebec, District of Quebec.

To the Queen's Most Excellent Majesty :

The humble petition of A. B., of (*residence and calling*), by his attorney C. D. of (*residence*) sheweth.

That (*state the facts.*)

Conclusion :

Your suppliant therefore humbly prays that (*state the relief claimed.*)

Dated at _____ this _____ day of _____ A. D.

FORM No. 2.

Notice to Attorney-General.

To the Honorable the Attorney General of the Province of Quebec.

The suppliant prays for a statement in defence or contestation on behalf of Her Majesty, within thirty days after the date of service of the above Petition of Right, or otherwise, the suppliant will proceed as in a case in which the defendant fails to appear.

Dated at _____ this _____ day of _____ A. D.